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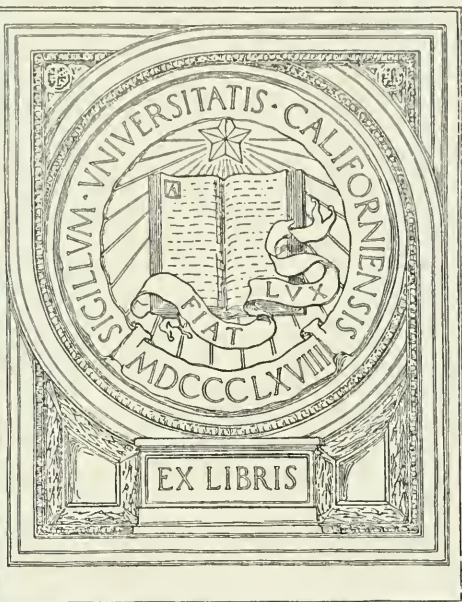
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Abstract of the excise gen-  
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*1st Dist. Law, Customs, &c.*

# ABSTRACT

OF THE

## Excise General Regulation Act.

7 AND 8 GEO. IV. CAP. 53.

INTITULED

“An Act to Consolidate and Amend the Laws relating to  
the Collection and Management of the Revenue of  
Excise throughout Great Britain and Ireland.”

*To commence on the 5th of January 1828.*

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WITH A COPIOUS INDEX.

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LONDON:

PRINTED BY R. TAYLOR, RED LION COURT, FLEET STREET.

1827.

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# ABSTRACT

OF THE

## Excise General Regulation Act.

7 AND 8 GEO. IV. CAP. 53.

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### I.—*Appointment of the Commissioners and Assistant Commissioners of Excise.*

§ 1. HIS Majesty may appoint under the Great Seal of the United Kingdom any Number of Persons not exceeding Thirteen to be Commissioners of Excise for the Collection and Management of the whole of the Revenue of Excise, arising in and throughout the whole of the United Kingdom of Great Britain and Ireland, and the Islands and Territories thereunto respectively belonging ; and any Number of Persons not exceeding Four to be Assistant Commissioners of Excise, to sit and act in and for Scotland and Ireland ; and each of such Commissioners and Assistant Commissioners is to hold his Office during his Majesty's Pleasure.

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APPOINTMENT  
OF COM-  
MISSIONERS.

Appointment  
of Commis-  
sioners and As-  
sistant Com-  
missioners of  
Excise.

### II.—*Constitution of the Board of Excise.*

§ 2.—ANY Four of the Commissioners of Excise constitute a Board of Excise for the United Kingdom for the Collection and Management of the Revenue of Excise arising in the United Kingdom of Great Britain and Ireland, and the Islands and Territories thereunto respectively belonging, and of all the Duties payable to His Majesty as Duties of Excise, or Duties under their Collection and Management, and of all Penalties and Forfeitures under any Law relating to the said Revenues ; and every such Board is to have full Power to order and do throughout the United Kingdom, or in any Part thereof, all Things by this Act or any other Act of Parliament, required to

CONSTITUTION  
OF THE BOARD.

Board of Ex-  
cise.

General Power  
of.

CONSTITUTION  
OF THE BOARD.Subject to the  
Treasury.

be made or done by the Commissioners of Excise, or which relate to the Revenue under their Collection and Management ; and all Rules, Orders, and Things relating to the said Revenue made or done by any such Board are to be valid to all Intents and Purposes as if made by all the Commissioners of Excise :—  
 PROVISIO, That the Board and the Commissioners of Excise are in all Things relating to the Execution of their Duty to be subject to the Treasury, and to obey all Orders and Instructions at any Time issued to such Board or Commissioners by the Treasury.

III.—*Definition of certain Terms used in the Act.*DEFINITION OF  
TERMS.Definition of  
Terms.‘ England’ or  
‘ Great Britain.’‘ United King-  
dom.’‘ Revenue of  
Excise.’Power to Com-  
missioners ge-  
nerally.Assistant Com-  
missioners.Application of  
this Act to sub-  
sequent Excise  
Acts.

§ 3.—IN all Cases relating to the Revenue of Excise, where ‘ England’ or ‘ Great Britain’ is mentioned in any Excise Act, the same is to be deemed to include Wales and the Town of Berwick upon Tweed ; where ‘ the United Kingdom’ is mentioned, the same is to be deemed to include Great Britain and Ireland, and the Islands and Territories thereunto respectively belonging ; and where the ‘ Revenue of Excise’ is mentioned, the same is to be deemed to include the whole Revenue under the Collection and Management of the Commissioners of Excise ; and where any Power or Authority (except such as is restricted to the Limits of the Chief Office) is given to the Commissioners of Excise generally, the same is to be deemed to extend over and throughout the United Kingdom as aforesaid ; and where any is given to the Commissioner or Commissioners and Assistant Commissioners of Excise in Scotland and Ireland respectively, the same is to be deemed to extend only over and throughout Scotland or Ireland and the Islands and Territories thereof respectively : and this Act is to be deemed to apply to all Excise Acts hereafter made ; except in any of the above Cases where otherwise specially provided.

IV.—*Appointment of the Officers of Excise.*APPOINTMENT  
OF OFFICERS.Appointment  
of Collectors  
and other sub-  
ordinate Offi-  
cers.

§ 4.—ANY FOUR of the Commissioners of Excise are authorized and required from Time to Time to appoint by Writing under their Hands and Seals, such and so many Collectors and other subordinate Officers, and Accomptants, Clerks, and Assistants, as to them seem requisite, taking in the Name of His Majesty

from every of them sufficient Security for the due Performance of their Duties; and all such Commissions and Appointments are to be valid and effectual in every Part of the United Kingdom; and any Four of the said Commissioners are authorized to place, remove, promote, suspend, reduce, discharge, or restore, as they see cause, any such Collector or other subordinate Officers, &c., and to allow and pay to them for Salaries and to them or any other Persons for Charges, such Sums of Money and Allowances as shall be conformable to the Rules and Directions received by the Commissioners from the Treasury in such Behalf.—PROVISO, That the Number of each Description of Officers and Persons so to be appointed, are not in any Case (except as after-mentioned) to exceed the Number fixed by general Warrant or Order of the Treasury; AND ALSO, That in all Cases in which it may be deemed necessary to appoint a greater Number of Officers of the lowest Class, than authorized by such Warrant or Order, the Persons to be named to every such Appointment be submitted to and approved by the Treasury.

APPOINTMENT  
OF OFFICERS.

Salaries of.

Number of inferior Officers how increased.

§ 5.—PROVISO, That Collectors and other subordinate Officers and Accomptants, Clerks and Assistants duly appointed by the Commissioners of Excise, are to remain and continue in their respective Offices, notwithstanding the Death or Removal of any Commissioners by whom they were so appointed, and notwithstanding any Alteration or other Determination of the Commission of such Commissioners, until the respective Appointment of such Collectors, &c., becomes void by Death or is revoked by the Commissioners.

Inferior Officers to continue, notwithstanding any Change in the Commissioners.

## V.—Of Commissioners and Assistant Commissioners of Excise to act in Scotland and Ireland.

§ 6.—THE Treasury may from Time to Time direct any One or more of the Commissioners of Excise, together with Two of the Assistant Commissioners to sit and act as such Commissioner or Commissioners and Assistant Commissioners respectively in and for Scotland, and so in like manner for Ireland, under the Controul and Direction of the Board of Commissioners of Excise; and such Commissioner and Assistant Commissioners (under such Controul and Direction) are invested with the Collection and Management of the Revenue of Excise, and all Things relating thereto arising in Scotland and Ireland respectively; and any Two of them in Scotland and Ireland re-

COMMISSIONERS  
IN SCOTLAND  
AND IRELAND.

Assistant Commissioners to act in Scotland and Ireland under Controul of General Commissioners.

COMMISSIONERS  
IN SCOTLAND  
AND IRELAND.

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spectively (under such Controul and Direction) have full Power to order and do all Things relating to the Revenue of Excise in Scotland and Ireland respectively; and all Rules, Orders and Things so made and done are to be valid to all Intents and Purposes. PROVISIO, That such Commissioner and Assistant Commissioners are in all Things to observe and fulfil in and throughout Scotland and Ireland respectively, the several Orders, Directions and Regulations relating to the Revenue made by the Board.

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VI.—*Liabilities and Disabilities of Persons holding Office in the Revenue.*

LIABILITIES OF  
OFFICERS, &c.

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Oath of Office.

§ 7.—No Person appointed a Commissioner or Assistant Commissioner or to any other Office of Excise, to be capable of acting until he has before Two or more Justices of the Peace in the County where his Office is, or before One of the Barons of the Exchequer of England, Scotland or Ireland, taken and subscribed the following Oath.

‘I, A. B. do swear to bear true Allegiance to His Majesty, and to execute the Office of \_\_\_\_\_, to which I am appointed, truly and faithfully, without Favour or Affection; and that I will from Time to Time, true account make and deliver to such Person or Persons, as shall be duly appointed to receive the same; and that I will not take any Fee or Reward in or for the Execution of the said Office from any other Person than His Majesty, or those whom His Majesty shall appoint in that behalf.’

Certificate of the Taking thereof to be recorded and entered.

And the Justices or Baron before whom such Oath has been taken and subscribed, are or is to certify the Taking thereof to the General Quarter Sessions or Court of Exchequer, as the Case may be, to be there recorded, and to the Auditor of Excise, by whom such Certificate is to be entered; and for every Month in which any Person has so acted, without having taken such Oath he is liable to forfeit 50*l*.

No Member of the House of Commons is capable of taking any Employment in the Excise.

§ 8.—No Member of the House of Commons to be capable of being a Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or Officer of Excise, or Person employed in the Excise; nor of taking, holding or executing, either by himself or Deputy, or by any other Person in trust for him, or for his Use, any such Office, under Penalty of being declared incapable of acting in any manner as a Member of the House of Commons in such Parliament.



§ 9.—No Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or Officer or Person employed in the Revenue of Excise, is capable of giving his Vote for the Election of any Person to serve in Parliament; and if he presumes to give his Vote during the Time he holds, or within Two calendar Months next after he has ceased to hold or execute any such Office or Employment, such Vote is to be void to all Intents and Purposes; and every Commissioner, &c. who gives any such Vote, or who endeavours to persuade any Elector to give, or dissuade him from giving his Vote, is liable for every such Offence (the same being proved by Two or more credible Witnesses upon Oath) to forfeit 500*l.*, one Moiety thereof to the Informer, and the other to the Poor of the Parish in which such Offence was committed, which Penalty may be recovered by any Person within Twelve Months by Action of Debt, Bill, Plaint or Information in any of His Majesty's Courts of Record at Westminster, Edinburgh, or Dublin; and every Person convicted of any such Offence is declared to be incapable of ever holding Office under His Majesty. *PROVISO*, That the same is not to extend to repeal or alter any of the Laws of Election in any Part of the United Kingdom, except so far as is hereby expressly provided.

LIABILITIES OF OFFICERS, &c.

For the Prevention of Interference in Elections for Members of Parliament by Persons in the Revenue of Excise.

Penalty 500*l.* and Forfeiture of Office.

§ 10.—No Officer or Person employed in the Excise (except the Keeper of an Excise Office) is, whilst he is such, or so employed, to deal in any Goods subject to any Duty of Excise, or to carry on any Trade subject to any Law of Excise, upon pain of forfeiting for such Offence, on due Conviction thereof, his Office or Employment, and of being rendered incapable of ever holding Office in the Excise.

Officers of Excise not to carry on any Excise Trade, on Forfeiture of Office.

§ 11.—No Commissioner or Assistant Commissioner of Excise, or Officer or Person employed in the Excise, is, during the Time of his acting as such, or being so employed, to be compelled to serve as a Mayor or Sheriff or in any other Public Office, or on any Jury or Inquest, or in the Militia.

All Persons in the Revenue exempted from serving in any Public Office, Jury, or Militia.

§ 12.—If any Commissioner or Assistant Commissioner of Excise, or Commissioner of Appeal, or any Officer of Excise, or Person employed in the Revenue of Excise, directly or indirectly asks or receives any Money or other Recompence or any Promise or Security for any Money or other Recompence, or enters into any collusive Agreement with any Person to do or to conceal or to connive at any Thing whereby any Law of Excise is or may be evaded or broken, or the Revenue defrauded, or to do any Thing contrary to his Duty, or to neglect to do any Thing belonging to his Duty, he is liable for every such Offence to forfeit 500*l.*, and being thereof convicted is to be incapable of Office: and the Person who directly or indirectly gives or offers or promises to give such Money or other Recompence or Security for Money or other Recompence, or

Penalty on any Person in the Revenue taking any Money or Reward, or entering into any collusive Agreement:

And on Persons offering the same.

LIABILITIES OF  
OFFICERS, &c.

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who proposes or enters into such collusive Agreement as aforesaid, is liable for every such Offence (whether such Money or other Recomence or Promise or Security for the same, or such Agreement be received, accepted, entered into, acquiesced in, or performed or not,) to forfeit 500*l*.

Indemnification of either Party first giving Information against the other.

§ 13.—PROVISO, That if either Party to any such Offence, before any Complaint made or Proceeding against him, gives Information against the other Party, and Proceedings being thereupon instituted, such Penalty as aforesaid is recovered against the Person concerning whom such Information has been given, the Party so first giving Information is to be exempted from the Penalties and Disabilities imposed on such Party for such Offence by the Act.

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CONSTITUTION  
OF OFFICES.

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VII.—*Constitution of the different Offices of Excise.*

Chief Office of  
Excise.

§ 14.—THE Board of Commissioners of Excise are to sit at the Chief Office of Excise established in London, directed to be called the 'Excise Office' by the 8 Geo. III. c. 32, or at such other Place within the Limits after mentioned, as the Treasury in that behalf appoints; and in all Cases, the Chief Office of Excise is to be deemed the Office of Excise unto which all others in the United Kingdom are to be subordinate; and all Parts of the Cities of London and Westminster, the Borough of Southwark and the several Suburbs thereof, and Parishes within the Weekly Bills of Mortality, together with the Parishes of Saint Mary-le-bone and Saint Pancras in the County of Middlesex, are to be within and subject to the immediate Jurisdiction of such Chief Office.

Limits thereof.

Appointment  
of other Offices  
of Excise.

§ 15.—AN Office of Excise is to be held in Edinburgh and in Dublin, and the Commissioners of Excise, or any Four of them, are to appoint under their Hands and Seals such Person as they think needful in Edinburgh and Dublin, and in each such Town throughout the United Kingdom in which a Market is or may be legally held every Week or oftener throughout the Year, as they think fit, and in the several Towns of Holyhead, Llangefni, Llanerchmeth and Beaumaris in Anglesea, to hold therein, and in some public Place thereof, an Office of Excise at which all Entries are to be made (other than the Entry of Buildings), and all Duties of Excise received, and other Matters relating thereto performed, as directed by any Law of Excise; and the Person so appointed (the Place where he or she intends to hold such Office being immediately after such Ap-



pointment published in open Market, or otherwise publicly made known) is to attend at and keep open such Office during such Times as are in the Act or may hereafter be in that behalf directed.

CONSTITUTION  
OF OFFICES.

§ 16.—THE Chief Office of Excise in London, and the Offices in Edinburgh and Dublin, are to be kept open from Eight in the Morning until Three in the Afternoon; and the Office in every other Place from Eight until Two, for the Transaction of Business, or from or to such other Hours as directed by the Treasury; and no Holidays are to be allowed except Christmas Day and Good Friday, and any Days appointed by Proclamation for a General Fast or Thanksgiving, the Anniversaries of the Restoration of King Charles the Second, and of the Coronation of His Majesty, and the Birth-days of their Majesties and of the Prince of Wales, and such Days as are appointed by any Warrant issued for that purpose by the Treasury. PROVISOR, That the Commissioners and Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, may direct and enforce the Attendance of any Officer, Clerk, or other Person employed in the Revenue for any Time or at any Place, when or where the same may in the Judgment of such Commissioner be required for the better Discharge of the official Duties of such Officer.

Regulation of  
Office Hours  
and Holidays.

§ 17.—IF upon any Trial or other legal or judicial Proceeding, any Question be made, touching the keeping of any Office of Excise, or whether any Person is or was a Commissioner or Assistant Commissioner of Excise, or a Collector or other Officer of Excise, Evidence of the actual keeping of such Office or that such Person is, or at the Time in question was reputed to be, such Commissioner, &c. or does or did then act as such (as the Case may require), is in every such Case to be admitted as sufficient Proof of such Facts respectively, without producing or proving the particular Commission or Appointment, unless by other Evidence the contrary be made to appear.

To facilitate  
the Proof of  
keeping an Of-  
fice or acting as  
an Officer.

### VIII.—*Entry of Premises.*

§ 18.—PERSONS required to make entry of any Building, Place, Vessel, or Utensil, under any Law of Excise, are to deliver such Entry with their Signature thereto to the Officer of Excise in whose Survey the same is intended to be used; and such Officer is to copy such Entry into the Book kept and known by the Name of the General Entry Book, for the Divi-

ENTRY OF PRE-  
MISES.

Manner in  
which the En-  
try of Premises,  
&c. is to be  
made.

## ENTRY OF PREMISES.

sion or Ride in which the same is intended to be used; and the Supervisor of the District is to compare the Copy so made with the original Entry; and such Officer upon being removed from such Division or Ride, is to deliver over to the Officer succeeding him in such Station, such Book and all such original Entries.

To facilitate the Proof of such Entry.

§ 19.—WHERE, upon any Trial or other legal or judicial Proceeding, any such original Entry is offered in Evidence, it is declared to be lawful to prove by any credible Witness the Signature to such Entry, and not necessary to prove such Entry by the Testimony of the Officer who received, or of the Person who may have attested, such Signature or the Receipt of such Entry; and if any Question be made whether any Building, Place, Vessel or Utensil, of which Entry is required to be made, was entered by the Person by whom the same was used, it is to be sufficient Proof of such Entry, if upon the Production by any credible Witness of the Entry Book of the Division or Ride in which the same was used, such Building appears in the Copy, or what purports to be the Copy, in such Book of any Entry thereof, made by such Person; and if none such appears therein, or if found therein appears to have been entered for another Purpose than that for which the same is alleged to have been used by such Person, every such Building, &c. is to be taken to be unentered to all Intents and Purposes, unless by other Evidence the contrary be made to appear: *Proviso*, That where in any Indictment or Information it is averred that any Person is a Trader under any Law of Excise, it shall not be necessary to prove the same by the Production or Proof of any Entry.

Legal Entry can only be made by the real Owner.

But visible Owner or Manager held liable.

§ 20.—No Entry of any Building, Place, Vessel or Utensil, made by any Person under any Law of Excise is to be deemed a legal Entry thereof, unless the same is made by and in the Name of a Person of Twenty-one Years of Age, and who is the real Owner of the Trade thereby carried on, or in respect of which such Entry was made: *Proviso*, That the visible Owner or Person by whom the same is occupied or used, or who has the principal Management thereof, is in all Respects, and notwithstanding his Minority, to be subject to all Excise Duties, Penalties, and Forfeitures, to which the real Owner would have been liable; and all Stock in such Trade, and all Materials, Vessels, and Utensils found upon such Premises, to whomsoever the same belong, are to be subject to and be charged with such Duties, Penalties, and Forfeitures.

Designation of Places, Vessels and fixed Pipes in the Entry of Premises.

§ 21.—UNDER Penalty of 100*l.* over and above all other Penalties, every Person making Entry of any Building, Place, Vessel, or Utensil under any Law of Excise, is in every such Entry to distinguish the same by a particular Letter or Num-

ber ; and to the Satisfaction of the Supervisor or Surveyor of the District or Division, to paint such Letter or Number in a large and distinct Character upon some convenient and conspicuous Part of the Outside of the Walls or Doors of every such Building and Place, and upon the Outside of every such Vessel and Utensil, and to continue the same so painted ; and when occasion requires, or when requested by the Supervisor or Surveyor is to renew the same, so long as the Entry thereof remains uncanceled ; and wherever any such Person shall use in any entered Building or Place any fixed Pipe, every such Person, when required by the Supervisor or Surveyor by a written Notice, is to paint and continue painted every such Pipe, throughout its whole Length and over its whole exterior Surface, with a distinct Oil Colour or Oil Colours, to the Satisfaction of the Supervisor or Surveyor ; and every such Person, after such Notice, is also to deliver, in addition to the Entry required to be made by such Person, and as Part thereof, a Drawing or Description, distinctly showing and explaining the Course, Direction, Construction, and Use of every such Pipe and of every Branch thereof, and of every Cock therein, together with every Place, Vessel, and Utensil respectively, from and to or with which the same leads or communicates. *PROVISO*, That all Pipes or Parts of Pipes used for the same Purpose only, are to be painted of the same Colour.

ENTRY OF PRE-  
MISES.

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### IX.—*Powers of the Officers of Excise.*

§ 22.—ANY Officer of Excise and his Assistants at any Time, by Night or Day, (but if between Eleven at Night and Five in the Morning upon Request, and in Presence of a Constable or other Peace Officer, except where otherwise specially provided for by any other Law of Excise,) may enter into and remain so long as such Officer thinks fit for the Purposes after mentioned, in any Building or Place belonging to or used by any Person for carrying on any Trade subject to any Law of Excise, or belonging to or used by any Person making or required to make any Entry thereof under such Law ; and such Officer and his Assistants may inspect any such Building or Place, and take such Account as such Officer deems necessary, according to the several Laws and Regulations relating thereto, of all Things in anywise appertaining to such Trade : and such Officer is authorized and required to charge any Duty of Excise then chargeable, upon the Person carrying on such Trade, and of such Account and Charge of Duty to make a Return in Writing

POWERS OF  
OFFICERS.

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Officer's  
Powers of Entry and Survey.

POWERS OF  
OFFICERS.

---

to the Commissioners of Excise, and to the Commissioner and Assistant Commissioners of Excise in Scotland or Ireland, or to such Person as they may respectively direct; such Officer, where the Minutes of the Entries made by him in taking such Account do not appear on the Specimen, giving (if Demand be made thereof in Writing at the Time of taking such Account) a true Copy of such Charge in Writing under his Hand to the Person carrying on such Trade, and such Return of the Officer is to be a Charge of the Duty upon such Person.

Specimen  
Books.

§ 23.—THE Supervisor or Surveyor of Excise in whose District or Division any Person is who carries on any Trade subject to any Law of Excise, or the Officer of Excise under whose Survey such Person is, may deposit in some open Part of some Building or Place entered by such Person, a Book or Paper called a Specimen, for recording therein Minutes of the Entries made by the Officers who survey the Premises or Trade of such Person in the Books of such Officers, and the Names and Minutes of Survey and Observations of any other Officer who may visit or inspect such entered Premises; and every Officer of Excise is at all Times to have free access to such Book, with Liberty to remove the same, leaving a new one in lieu thereof; and a Penalty of 200*l.* is imposed upon any Person not being an Officer of Excise who removes or conceals or withholds any such Book or damages or destroys the same, or alters or obliterates any Entry therein, or who makes any Entry therein.

Obstructing  
Officers gene-  
rally in Execu-  
tion of the Ex-  
cise Laws.

§ 24.—A PENALTY of 200*l.* is imposed upon every Person who opposes, molests, obstructs, or hinders any Officer or Person employed in the Revenue of Excise, or acting in Aid thereof, in the due Execution of the Powers by this or any other Law of Excise granted to such Officer or Person so employed.

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X.—*Payment of Duties.*

PAYMENT OF  
DUTIES.

---

Time and  
Place for Pay-  
ment of Duties.

§ 25.—UNDER Penalty of double Duty, every Person carrying on any Trade subject to any Law of Excise is to clear off the Duty in that behalf and charged upon or incurred by such Person at such Time and Place and to such Person as is for that Purpose specially directed in any Act of Parliament relating to such Duty, or as from Time to Time directed by the Commissioners of Excise; or upon Demand thereof made (under Order of the Commissioners of Excise



or of the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively) by the Collector of Excise in whose Collection such Trade is carried on, or by any Officer authorized by such Collector (under such Order as aforesaid) to make such Demand, whether such Demand be made personally of any Person who incurred such Duty, or be left at the Dwelling House of such Person, or on the Premises where such Duty was charged or incurred.

PAYMENT OF  
DUTIES.

§ 26.—No Person who carries on Trade in any such Market Town or other Town as before specified, is compelled to travel out of the same for the Purpose of paying any Duty of Excise or of making any Entry (other than the Entry of Premises); and no one who carries on Trade out of any such Market Town or other Town is compelled to travel for such Purposes to any other Place than the next Market or other Town.

Traders not  
compelled to go  
further than the  
next Market  
Town for  
making Entry  
or Payment of  
Duties.

§ 27.—IN all Cases in Scotland or Ireland where any Duties of Excise charged upon or payable by any Person are unpaid and in danger of being lost unless immediate Proceedings are taken for the Recovery thereof, the Collector of Excise or other Officer in charge of the Collection within which such Duty was charged or is payable, on Affidavit being made before him of the Facts showing the Danger such Duty is in of being lost, may issue a Warrant under his Hand against any Person upon whom such Duty was charged, or by whom the same is payable, empowering any Person to levy such Duty in like manner as any Penalty may be levied by any Warrant issued under the Act; and such Warrant is for that Purpose to have the same Force as a Writ of *Fieri Facias* at the Suit of His Majesty out of the Exchequer; and such Collector or other Officer issuing any such Warrant is forthwith to transmit the Affidavit on which the same was issued, with his Report of what has been done thereon, to the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively; and such Commissioner and Assistant Commissioners respectively may thereupon stay the Proceedings, or grant such other Relief on such Warrant as they think fit.

Collector's  
Power of grant-  
ing Warrants  
in Scotland or  
Ireland for  
Duties in dan-  
ger of being  
lost.

§ 28.—ALL Goods subject to any Duty of Excise, and all Materials, Preparations, Utensils, and Vessels for the making thereof, or by which any Trade subject to any Law of Excise was carried on, in the Possession of the Person carrying on such Trade, or of any other Person, to the use of or in trust for such Person, are to be subject to, and are chargeable with all the Duties of Excise which, during the Time of such Possession, are charged or become chargeable, or are in arrear or owing, from or by the Person carrying on such Trade in

Crown's Lien  
for Arrears of  
Duty, Penalties  
and Forfeitures.

PAYMENT OF  
DUTIES.

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respect of the same, or of any such Goods; and are also to be subject to all Penalties and Forfeitures which, during any such Possession, are incurred by the Person carrying on such Trade under any Law of Excise: and all such Goods, Materials, Preparations, Utensils and Vessels, are to be subject to all such Duties, Penalties, and Forfeitures, into whose Hands soever the same afterwards come, or by what Conveyance or Title soever the same are claimed; and such Duties, Penalties, and Forfeitures, may be levied thereon, and such Proceedings used for the Recovery or Enforcement thereof, as may lawfully be done where the Debtors or Offenders are the lawful Owners of such Goods, Materials, Preparations, Utensils or Vessels.

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XI.—*Oaths.*

OATHS.

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Persons authorized to administer Oaths.

§ 29.—IN all Cases where any Oath is by any Law of Excise required to be taken, the Persons or Person before whom such Oath is required to be taken, are and is authorized to administer and receive the same.

Quaker's Affirmation.

§ 30.—IN every Case in which an Oath is by any Law of Excise required to be taken, and in all Proceedings for any Misdemeanor, or for the Recovery of any Penalty or Condemnation of any Goods under any such Law, if the Person required to take such Oath be a Quaker, the solemn Affirmation of such Quaker is to be administered and received in lieu of such Oath.

Perjury.

§ 31.—ANY Person who shall wilfully and knowingly swear, or affirm, falsely therein, is upon being duly convicted thereof to suffer the Pains and Penalties of Perjury; and any Person who corruptly suborns any other Person so to swear or affirm falsely, is, upon his being duly convicted thereof, to suffer the Penalties, Forfeitures, Pains, and Disabilities of Subornation of Perjury.

CONCEALED  
GOODS, &c.

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Goods fraudulently removed or deposited to evade the Duty,

XII.—*Concealed Goods, Unentered Manufactories, and Search Warrants.*

§ 32. ALL Goods subject to any Duty of Excise, and all Materials, Utensils and Vessels, proper or intended to be



used in the making thereof, which are removed or concealed in any Place with intent to defraud His Majesty of such Duty, are forfeited; and in such Case, and in every Case where any Goods are forfeited under any Law of Excise, the Packages containing or which contained such Goods, and the Vessel, Conveyance, Horses, Cattle, and all Things used in the Removal or for the Concealment thereof, are forfeited; and the Person who removes, or conceals, or is concerned in removing or concealing, any such Goods as aforesaid, is to forfeit Treble the Value thereof, or 100*l.* at the Election of the Commissioners of Excise or Customs, or of the Commissioner and Assistant Commissioners of Excise or Customs in Scotland or Ireland, or of the Informer.

CONCEALED  
GOODS, &c.

Forfeiture of  
Goods and  
Packages.

Penalty, Treble  
the Value, or  
100*l.*

§ 33.—WHEN any Officer of Excise shall find in any private Place any Goods subject to any Duty of Excise manufacturing, or any Materials or Preparations for manufacturing the same, and at the same Time discover in or about such Place any Person knowingly assisting or concerned in such Manufacture, every Person so discovered is to forfeit 30*l.* above all other Penalties to which the Proprietor or the Person in whose Possession the same are found, or by whom the manufacturing may be carrying on may be liable; and any Officer of Excise, and all Persons in his Aid, may arrest and detain every Person so discovered, and convey him before one or more Justices of the Peace for the County, Town, or Place wherein such Person is so discovered; and such Justice or Justices on Confession of the Party, or by Proof on Oath of one credible Witness, may convict every Person so discovered, who is immediately on such Conviction to pay the 30*l.* into the Hands of the Officer, to be paid and applied as other Excise Penalties: and on Refusal or Neglect to pay the 30*l.*, the Justice or Justices convicting are by Warrant under his or their Hands to commit the Offender to the House of Correction or other Prison for the said County, Town, or Place, for Three Calendar Months there to be kept to hard Labour, to be reckoned from the Day of Conviction, or until he shall have paid the 30*l.*; and in case any Person so convicted is again discovered as aforesaid, he is upon like Conviction to forfeit and pay for such further Offence 60*l.*, and to be committed to the House of Correction or other Prison in manner aforesaid, for Six Months, or until the 60*l.* be paid; and no Person committed in either of the above Cases as aforesaid is under any Pretence or by reason of any Authority or Order but that of the Commissioners or Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, to be discharged until his Fine is paid or the Term of his Imprisonment has expired.

Persons found  
employed in  
unentered Ex-  
cise Manufac-  
tories.

First Offence  
Penalty 30*l.*

Second Offence  
Penalty 60*l.*

§ 34.—IF any Officer of Excise has cause to suspect that Search Warrant.

CONCEALED  
GOODS, &c.

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any Goods forfeited under any Law of Excise are concealed in any Place, upon Oath being made by such Officer, setting forth the Ground of his Suspicion, before any Two of the Commissioners of Excise, if such Place is within the Limits of the Chief Office, or if such Commissioners are not sitting, or such Place is in any other Part of the United Kingdom out of such Limits, before one or more of the Justices of the Peace for the County, Town, or Place where such Officer suspects such Goods to be concealed, any Two of the said Commissioners, or the Justice or Justices of the Peace before whom such Oath is made, if he or they judge it reasonable, by special Warrant under his or their Hands may authorize such Officer, by Day or by Night, (but if between Eleven at Night and Five in the Morning, then in Presence of a Constable or other Peace Officer,) to enter into every such Place where any such Goods are suspected to be concealed, and to seize and carry away the same; and any Officer to whom such Warrant is given or granted, is authorized in case of Resistance to break open any Door, and to force and remove any other Obstruction to such Entry, Search, Seizure, and Removal.

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### XIII.—*Assistance to Officers of Excise.*

ASSISTANCE TO  
OFFICERS.

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Persons re-  
quired to assist  
Revenue Of-  
ficers.

§ 35.—ALL Justices of the Peace, Mayors, Bailiffs, Constables, and all His Majesty's Officers, Ministers, and Subjects, serving under His Majesty by Commission, Warrant, or otherwise, are to be aiding and assisting to every Officer of Excise in the due Execution of any Law of Excise, and are defended and saved harmless by virtue of the Act in so doing, and upon being prosecuted for any Thing done in giving such Assistance may plead the General Issue, and give the Act and the Special Matter in Evidence in their Defence.

Constable or  
other Peace  
Officer, on No-  
tice or Request,  
neglecting to  
assist.

§ 36.—A PENALTY of 20*l.* is imposed upon every Constable, Headborough, or other Peace Officer, who, upon Notice given or Request made to him by any Officer of Excise, does not go with such Officer, or is not present at the doing of any Thing at which the Presence of a Constable, Headborough, or Peace Officer is required by any Law of Excise, or who refuses or neglects so to do or be present.

To continue  
such Assistance  
into other Ju-  
risdictions.

§ 37.—EVERY Constable, Headborough, or other Peace Officer having begun to assist any Officer of Excise where he has Jurisdiction, is to continue such Assistance into any other Place, and has Jurisdiction accordingly in such last-mentioned Place for such Purpose.

XIV.—*Reciprocal Powers granted to Officers of Customs and Excise.*

§ 38.—EVERY Officer of the Customs has the like Powers for the Arrest and Prosecution of any Person, or for the Search, Examination, Seizure, Detention, Removal, and Prosecution of any Vessel, Carriage, or other Conveyance, Horse, or Cattle, or any foreign or imported Goods, or any British Spirits, forfeited under any Law of Excise, as any Officer of Excise; and every Officer of Excise the like Powers for the Arrest and Prosecution of any Person and for the Search &c. of any Vessel &c., or any foreign or imported Goods forfeited under any Law of the Customs, as any Officer of the Customs.

OFFICERS OF  
CUSTOMS, &c.

Reciprocal  
Powers granted  
to Officers of  
Excise and  
Customs.

XV.—*Rescue of Seizures and violent Assaults on Officers of Excise.*

§ 39.—A PENALTY of 200*l.* is imposed upon every Person who molests, obstructs, or hinders any Officer or Person employed in the Revenue of Excise, or acting in their Assistance in the Search, Examination, Seizure, Detention, or Removal of any Goods, or any Vessel, &c. forfeited under any Law of Excise or Customs, or in the due Execution of his Office, or who after any such Officer, &c. has made any such Seizure rescues the same, or attempts so to do, or who whilst such Officer &c. is searching for &c. such Goods or Vessel &c. breaks or otherwise damages or destroys the same, or any Vessel or other Package containing such Goods.

RESCUE OF  
SEIZURES, &c.

Obstructing  
Officers, &c. in  
making Sei-  
zures, or rescu-  
ing.

§ 40.—IF any Person armed with any offensive Weapon with Force or Violence assaults or resists any Officer or Person employed in the Excise, or acting in their Assistance, who in the Execution of their Office does or endeavours to search for, take or seize any Goods forfeited under any Law of Excise or Customs, or any Vessel &c. used in the Removal of such Goods, or who arrests or endeavours to arrest any Person carrying, removing, or concealing the same, or employed therein, and liable to such Arrest, every such Officer &c. so assaulted or resisted may oppose Force to Force, and by the same or any other Means by which he is so assaulted or resisted may oppose such Force and Violence and execute his Office; and if any Person so assaulting or resisting in so doing is wounded or killed, and the said Officer &c. on that account is sued or prosecuted, he may plead

Violently re-  
sisting.

RESCUE OF  
SEIZURES, &c.

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the General Issue, and give the Act and the Special Matter in Evidence in his Defence; and any Justice of the Peace or other Magistrate before whom any such Officer &c. is brought on such account, is required to admit to Bail every such Officer &c.

Persons against whom Indictments or Informations for violent Resistance have been found or filed, to give Security to answer it, or in default may be committed.

§ 41.—WHENEVER any Person is charged with such violent Assault or Resistance as aforesaid, and such Charge by Affidavit or by Certificate of an Indictment or Information being filed against such Person for any such Offence is made to appear to any Judge of any of the Superior Courts of Record in which such Indictment or Information is found or filed, or into which it is removed, such Judge may issue his Warrant, and cause any Person being a Defendant in such Indictment or Information, to be apprehended and brought before him or some other Judge of such Court, or before some one Justice of the Peace, in order that such Defendant may be bound to the King with two sufficient Sureties in such Sum (not being less than 100*l.*) as in the Warrant is expressed, with condition to appear and answer in such Court at the Time appointed in such Warrant; and if any such Defendant neglect or refuse to become bound as aforesaid, such Judge or Justice is directed to commit such Defendant to the Common Gaol until such Defendant shall become bound, or shall be discharged by Order of such Court in Term Time, or by One of the Judges of such Court in Vacation; and the Recognizance to be taken thereupon is to be returned and filed in such Court, and to continue in Force until the Acquittal of such Defendant, or in case of Conviction until he has received Judgment, unless sooner ordered by such Court to be discharged.

Proceedings when such an Offender is in Prison for want of Bail.

§ 42.—WHERE any such Defendant is in Gaol for want of Bail, the Prosecutor of such Indictment or Information may cause a Copy thereof to be delivered to the Gaoler, with a Notice thereon indorsed, that unless such Defendant shall, within such Space of Time as fixed by the Court in which such Indictment or Information is found or filed, or into which it is removed, cause an Appearance and also a Plea or Demurrer thereto to be entered in the said Court, an Appearance and the Plea of Not Guilty will be entered thereto in the Name of such Defendant; and the Prosecutor may also indorse on the Copy of such Indictment or Information so delivered a further Notice, that the Issue to be joined thereon will be tried in the next Term, or at the next Assizes, or at the next General Gaol Delivery or Court of Justiciary where the Offence is alleged to have been committed, or the Venue laid; and in Case any such Defendant in Gaol neglect to cause an Appearance and also a Plea or Demurrer to be entered in such Court within the Space of Time so fixed by



such Notice, then, upon an Affidavit being made and filed in such Court, of the Delivery of a Copy of such Indictment or Information, with such Notice as first mentioned indorsed thereon to the Gaoler, (which Affidavit may be made before any Judge or Commissioner of the said Court authorized to take Affidavits in the said Court,) the Prosecutor may cause an Appearance and the Plea of Not Guilty to be entered in the said Court for such Defendant; and such Proceedings are to be had thereupon as if the Defendant had appeared and pleaded Not Guilty according to the usual Course of such Court; and if upon Trial the Defendant is acquitted, the Judge before whom such Trial is had, although he may not be one of the Judges of the Court in which such Indictment or Information was found or filed, or into which it was removed, may order that such Defendant shall be forthwith discharged.

RESCUE OF  
SEIZURES, &c.

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If acquitted to  
be discharged.

§ 43.—ANY such Indictment or Information may be tried in any County in England, Scotland, or Ireland, as the Offence was committed in any of the three Countries, or in any of the Islands thereof respectively, in such Manner as if it had been committed in the County in which tried: and any Person convicted of such violent Assault or Resistance as aforesaid, may by the Court so convicting him, or authorized to pass Sentence upon any such Offender, be sentenced to Imprisonment with hard Labour, for any Term not exceeding Three Years, either in addition to or in lieu of any other Punishment or Penalty which by Law may be inflicted upon such Offender; and such Offender is to suffer such Sentence in such Place, and for such Term as such Court directs.

Venue of such  
Indictments,  
and Sentence  
to hard Labour.

## XVI.—*Accounts of, and Payment over of, the Revenue in the different Departments.*

§ 44.—THE Commissioner and Assistant Commissioners of Excise in Scotland and Ireland, and every Collector, Receiver and other Person throughout the United Kingdom, intrusted with the Collection or Management of the Revenue of Excise, are required to keep and render such Accounts in such manner as directed by the Commissioners of Excise, of all Duties, Penalties, and Sums of Money collected by him or intrusted to his or their Care or under his or their Controul and Management; and upon neglect or omission to keep and render such Accounts, or upon knowingly rendering false Accounts thereof, and being thereof duly convicted, he or they shall be adjudged guilty of a Misdemeanor, and suffer Fine and Imprisonment at the Discretion of the Court in which he or they are prosecuted for such Offence; and by such Con-

ACCOUNTS OF  
REVENUE.

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Accounts by  
Assistant Com-  
missioners in  
Scotland and  
Ireland, and  
Collectors or  
Receivers of  
Money.

False Accounts

ACCOUNTS OF  
REVENUE.

viction are rendered for ever incapable of holding any Office under the Crown.

Payment over  
of Money re-  
ceived by them.

§ 45.—THE Commissioner and Assistant Commissioners of Excise in Scotland or Ireland, and every Collector, &c. are directed to remit all Duties, Penalties, and Sums of Money intrusted to his or their Care, or in his or their Hands, or under his or their Controul and Management, as the Commissioners of Excise direct; and upon omission to do so, or upon detaining or misapplying any such Duty, &c., he or they shall forfeit their Offices, and be liable to pay, over and above the Penalty of any Bond entered into in respect of Office, Treble the Amount of the Duty, &c. or Security for Money, neglected or omitted so to be collected, applied, or remitted, or detained or misapplied.

Accounts by  
Commissioners.

§ 46.—THE Commissioners of Excise are required to collect and cause to be collected all Duties and every Part of the Revenue of Excise, and to keep separate and distinct Accounts thereof at the Chief Office, setting forth the Amounts charged, collected, received, and in arrear thereof, and of the Payments made or allowed in respect thereof, and of the Expenses of Collection or Management, and of all other Payments and Expenses made or incurred on any other Account; and they are to furnish such Accounts to the Treasury, when and so often and in such Manner as directed by the Treasury.

Payment over  
of the Revenue  
by them.

§ 47.—THE Commissioners of Excise are daily to pay into the Hands of the Receiver General of Excise in England, or as the Treasury direct, all Money, and to indorse and transfer to such Receiver General, or as aforesaid, all Bills of Exchange, Promissory Notes, Drafts, Checks or Orders received by or transmitted to them on account of the Duties or Revenue of Excise (except only the necessary Charges paid of collecting, &c. the same, and all other Payments legally made thereof); under Penalty for fraudulently or knowingly, and wilfully detaining or misapplying the same or any Security for Money, of forfeiting their Office, and being rendered incapable of serving His Majesty in any Office or Place of Trust, and of also forfeiting Treble the Amount of the Money, &c. so detained or misapplied.

Excise Pen-  
sions not af-  
fected by the  
Act.

§ 48.—NOTHING in the Act is to extend to make void or prejudice any Thing relative to the regular and usual Payment of any Pension or Annuity charged and payable to any Person by any Act of Parliament, or by any Royal Grant, or Letters Patent.

Excise Comptroller and Auditor.

§ 49.—THE Treasury may appoint under Seal a Comptroller and an Auditor for the United Kingdom for the purpose of



comptrolling and auditing respectively all the Excise Accounts with such Salaries respectively, payable by the Commissioners of Excise out of the Excise Revenue as the Treasury direct: and such Comptroller and Auditor respectively are in all respects to be subject to such Rules and Directions as the Treasury prescribe and transmit for their Direction in Office.

ACCOUNTS AND  
REVENUE.

§ 50.—ALL Money, &c. received by the Receiver General on account of the Revenue of Excise, (except as afterwards excepted,) is to be paid by him into the Bank of England, that is to say, all Money, &c. on the Day or Day after received, and all Bills on the Day on which the same having been first duly accepted, have been indorsed by any Two of the Commissioners of Excise, for which Money, Bills, &c. the Entry in the Book afterwards mentioned is to be a sufficient Discharge; and all such Money, Bills, &c., so paid to the Bank is to be placed to an Account to be raised in the Books of the Bank, intituled "The Account of the Public Monies of the Receiver General of Excise," inserting the Name of such Receiver General for the Time being.

Mode of Payment into the Bank of Monies, &c. received by the Receiver General on account of the Excise Revenue.

§ 51.—SUCH Receiver General may keep in his own Hands at the Close of each Day, for the Payment of daily Demands, out of the Money so received by him as such Receiver General, any Sum not exceeding 30,000*l.*, or such further Sum not exceeding 50,000*l.* above the said 30,000*l.* as directed or authorized by the Commissioners of Excise, to be retained by him, or such further Sum as from Time to Time by Permission in Writing from the Treasury, is allowed to be retained by him.

What Sums may be detained by him for daily Demands.

§ 52.—THE Bank, or some Person authorized on their behalf is daily, upon receiving any Money, Bill, &c. from the Receiver General, to make an Entry in a Book to be provided by the Bank with the Approbation of the Treasury, and sent for that Purpose by such Receiver General; and such Book is after such Entry to be forthwith re-delivered to the Persons making such Payment, and to be inspected daily after its Return by the Excise Comptroller of the Cash, or his Clerk (such Clerk being first duly authorized by such Comptroller, and for whose Conduct therein he is to be answerable), who is to compare the same with the Book kept by such Comptroller of the Cash, for the Purpose of seeing that the Receiver General constantly pays into the Bank all Money, Bills, &c.; and any Default which such Comptroller of the Cash, or his Clerk discovers in that behalf, is by such Comptroller of the Cash to be immediately reported to the Commissioners of Excise.

Bank Book.

Inspection thereof by the Excise Comptroller of the Cash.

§ 53.—THE Receiver General of Excise is to pay into the Receipt of the Exchequer at Westminster all Money placed to his Account in the Bank on such Days in every Week as the

Payments by the Receiver General into the Exchequer.

ACCOUNTS OF  
REVENUE.

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No Bills, &c. to  
be re-delivered  
except to So-  
licitor for Ex-  
tent.

Treasury direct, and in the following manner ; that is to say, the said Receiver General or his Clerk (duly authorized by him for that purpose, and for whose Conduct therein he is to be answerable) is to make an Order upon the Bank, countersigned by the Excise Comptroller of the Cash, to write off from his Account the Sum desired ; and the Bank or some Person duly authorized on their behalf is to write off such Sum, and deliver a Note drawn (and which for greater Security is to be cancelled) in such Form as is approved of by the Treasury, for the Amount to the Receiver General or his Clerk, who is to pay the same into the Exchequer ; and the Bank Clerks attending there are directed to receive such Note as Cash to the Amount thereof ; and the Bank is not to pay or transfer any Money placed to the Account of the Receiver General, otherwise than into the Exchequer as aforesaid ; or to deliver any Bill, &c., except to the Solicitor of Excise in England, or his Clerk, upon his Application for the same, countersigned by the Receiver General or his Clerk, and the Excise Comptroller of the Cash, or his Clerk, for the sole Purpose of prosecuting an Extent for the Recovery of the Money, for which any such Bill, &c. was given ; and in such Case the Commissioners of Excise are to be immediately acquainted with it, if sitting, by such Solicitor, Receiver General, and Comptroller of the Cash ; or if not sitting, at their next assembling, and such Delivery is to be entered at the Bank in the Bank Book of the Receiver General.

Balance to vest  
in Successor to  
the Office.

§ 54.—UPON the Death, Resignation, or Removal of any Receiver General, the Balance for which he at that Time has Credit in his Account as such Receiver General with the Bank, is immediately upon his Successor being appointed to vest in him in Trust for the Purposes aforesaid, and to be forthwith placed by the Bank to the Account of such Successor to be applied as aforesaid.

Liability of Re-  
ceiver General  
and the Bank.

§ 55.—THE Receiver General observing the Rules prescribed by the Act is not to be answerable for any Money paid into the Bank, but the Bank to be answerable for all Money, Bills, &c., actually received by them on account of such Receiver General as aforesaid, except such as were delivered out for the Purposes of prosecuting an Extent, and are not returned.

Forging any  
Instrument to  
obtain Money  
from the Bank  
on account of  
the Receiver  
General.

§ 56.—IT is declared to be Felony without Benefit of Clergy for any Person to forge or counterfeit, or knowingly and wilfully assist in forging or counterfeiting, the Name or Handwriting of any Receiver General or Excise Comptroller of the Cash, or of any of the Persons duly authorized as aforesaid, to any Draft, Instrument, or Writing, in order to obtain any Money, Bills, &c. in the Bank on account of such Receiver General, or to forge or counterfeit, or knowingly and wilfully

assist in forging or counterfeiting, any Draft, Instrument, or Writing in the Form of a Draft, &c., made by any Receiver General of Excise, or by any Excise Comptroller of the Cash, or by any Person authorized as aforesaid, or to utter or publish any Draft, &c. so forged or counterfeited, knowing the same to be forged or counterfeited, with an Intention to defraud His Majesty or any Person whomsoever.

ACCOUNTS OF  
REVENUE.

## XVII.—*Prosecutions in the Courts of Exchequer.*

§ 57.—ALL Penalties imposed by any Law of Excise for any Offence against such Law may be sued for and recovered; and all Goods seized as forfeited under such Law may be returned for Condemnation, and condemned in the Courts of Exchequer at Westminster, Edinburgh, or Dublin, as the Cause of Prosecution arose: PROVIDED, That the Proceedings thereon are commenced within Three Years next after the Commission of the Offence or Seizure of the Goods.

EXCHEQUER  
PROSECUTIONS.

Excise Prosecutions in the Courts of Exchequer.  
Limitation of Time for Proceedings.

§ 58.—THE Courts of Exchequer in Scotland and Ireland, and the Barons and Judges of those Courts respectively, are authorized and required to exercise in Scotland and Ireland respectively, the like Jurisdiction and Process for the Condemnation of Goods forfeited under any Law of Excise, and for the Recovery of Debts, Duties, Penalties and Forfeitures due to His Majesty relating to the Revenue of Excise, as the Court of Exchequer in England, and the Barons and Judges thereof, and according to the Practice of such last-mentioned Court. Proviso, That the same is not to repeal the 6th Ann. cap. 26.

Jurisdiction and Practice in such Courts to be alike as to Excise Prosecutions.

Not to repeal the 6 Ann. c. 26.

§ 59.—WHERE by any Judgment, Decree, Inquisition, Specialty, Account or other Matter recorded in the Courts of Exchequer in England, Scotland, or Ireland, any Debt relating to the Revenue of Excise is due to the Crown, a Copy of the Record of such Judgment, &c. upon Application on behalf of the Crown to such Court is to be forthwith exemplified and transmitted under the Seal of that Court to such other of the Courts of Exchequer as is named in such Application; and such last-mentioned Court is upon Application on behalf of the Crown to cause such Copy to be forthwith enrolled in the Rolls of the said last-mentioned Court; and upon the same being so enrolled, the said last-mentioned Court is to cause Execution or other Process to issue for recovering and levying the said Debt in like manner as if such Record had been originally filed in the said last-mentioned Court, or the Debt had originally accrued within the Jurisdiction thereof; and the Proceeds of such

Mode of Recovery of an Excise Debt of Record in one Court of Exchequer in the United Kingdom, in the Jurisdiction of another Court.



EXCHEQUER  
PROSECUTIONS.

Debt when recovered, are to be accounted for and paid over in the same Manner as if the same had been recovered within the Jurisdiction of the Court in which the Debt originally accrued.

Subpœna, Service of in any Part of the United Kingdom valid as to Appearance in any other Part.

§ 60.—THE Service of any Writ of Subpœna *ad respondendum* or *testificandum*, or other Process out of the Courts of Exchequer in England, Scotland, or Ireland, upon any Person in any Part of the United Kingdom out of the Jurisdiction of the Court requiring the Appearance of such Person upon the Trial of any Information or Issue depending in such Court, or Inquisition taken upon any Commission or Writ of Extent out of such Court, is declared to be as good and valid as if such Writ or Process had been served in that Part of the United Kingdom within the Jurisdiction of the Court where the Person so served is required to appear; and upon any Person so served not appearing, the Court out of which the same issued, upon Proof of the Service thereof to the Satisfaction of such Court, may transmit a Certificate of such Default under their Seal to the Court of Exchequer in that Part of the Kingdom in which such Writ or Process was served; and such last-mentioned Court in all such Cases is thereby authorized and required to proceed against and punish the Person so having made Default in like Manner as such last-mentioned Court might have done if such Person had neglected or refused to appear in Obedience to a like Writ of Subpœna or other Process issued out of such last-mentioned Court: *Proviso*, That where the Subpœna or other Process served is *ad testificandum*, no Person so having made Default shall be proceeded against or punished on account thereof, unless a reasonable Sum of Money to defray his Expenses of attending and returning from giving Evidence has been tendered to him previous to Default.

*Proviso requiring a Tender of Expenses in Cases of Subpœna ad testificandum.*

In whose Name and by whose Order Proceedings for Excise Penalties and Informations must be commenced, and Writ of Appraisement issued.

§ 61.—No Action, Bill, Complaint, or Information or other legal Proceeding for the Recovery of any Penalty or Forfeiture incurred under any Law of Excise or Customs can be commenced, prosecuted, filed, or exhibited, nor any Writ of Appraisement for the Condemnation of any Goods seized as forfeited under such Law issued, except by Order of the Commissioners of Excise or Customs, or in Ireland of the Commissioner and Assistant Commissioners of Excise or Customs there, and in the Name and at the Suit of an Officer of Excise or Customs, or in England or Ireland by and in the Name and at the Suit of the Attorney or Solicitor General respectively, or in Scotland by Order of the Commissioner and Assistant Commissioners of Excise or Customs there, and in the Name and at the Suit of such Officer, or by and in the Name, and at the Suit of the Lord Advocate or the Solicitor General there. *Proviso*, That such Regulation is not to extend to summary Proceedings by or at the instance of any Officer of Excise or Customs for

Summary Proceedings on Arrests excepted.

the Conviction upon immediate Arrest of any Person under any Law of Excise or Customs.

EXCHEQUER  
PROSECUTIONS.

§ 62.—No Claim can be entered in any of the Courts of Exchequer in the United Kingdom to Goods seized as forfeited under any Law of Excise or Customs which are returned into such Court, unless such Claim within the Time limited by the Practice of the Court is entered in the real Name of the Proprietor, describing his Place of Residence and Business; and when such Person resides in London, Edinburgh, or Dublin, or within Ten Miles thereof, Oath is to be made by every such Person before a Baron of the Exchequer there, that the Goods so claimed were the *bonâ fide* Property of such Person at the Time of the Seizure thereof; but when any such Person does not reside as aforesaid, such Oath is to be made by such Person, or Oath made by the Agent by whom such Claim is entered, that he has full Authority and Directions from such Proprietor to enter such Claim, and that to the best of his Knowledge and Belief such Goods were at the Time of the Seizure thereof the *bonâ fide* Property of the Person in whose Name such Claim is so entered; which Oath is required to be indorsed and certified on the Back of the Indenture of Appraisement upon which such Claim is entered; and on Failure thereof the Goods are to be condemned and Judgment entered thereon by Default in the same Manner as if no Claim had been entered; and the taking a false Oath to any of the above Facts is declared to be Perjury, and the Person convicted thereof is liable to the same Pains and Penalties as Persons guilty of wilful and corrupt Perjury.

Claim in the Courts of Exchequer to Goods returned there for Condemnation.

§ 63.—UPON the Entry of any such Claim the Person who enters the Claim as Proprietor and who resides within the Jurisdiction of the Court in which such Claim is entered, is to be bound with Two sufficient Sureties in the Penalty of 100*l.* to pay Costs of Claim; and where such Proprietor does not reside as aforesaid, the Agent by whose Directions such Claim is entered is in like manner to be bound; and in Default of giving such Security within the Time limited by the Practice of the Court, such Goods are to be adjudged to be forfeited and condemned as unclaimed.

Bond for Payment of Costs of Claim.

§ 64.—ALL Goods forfeited under any Law of Excise may be seized by any Officer or Person employed in the Revenue of Excise or Persons acting in the Aid of such Officer or Person; and on all Trials of Seizures the Seizure and Manner of making it is to be taken to have been as set forth in the Information, without any Evidence thereof; and all Judges and other judicial Persons before whom such Seizure is brought to Trial or Hearing, and having Jurisdiction in that

Officer's Power of Seizure.

On Trials of Seizures the Form thereof not to be inquired into.

EXCHEQUER  
PROSECUTIONS.

behalf, are authorized and required to proceed to Trial on the Merits of the Cause, without inquiring into the Fact or Manner of making the Seizure.

XVIII.—*Prosecutions before the Commissioners of Excise in London and the Justices of the Peace.*

SUMMARY  
PROCEEDINGS.

Prosecutions  
before Commis-  
sioners of Ex-  
cise in their  
Summary Court  
in London.

Before Justices  
of the Peace.

§ 65.—For the Recovery of any Penalty imposed by any Law of Excise for any Offence committed against such Law, or for the Condemnation of any Goods seized as forfeited under such Law where the Offence has been committed, or the Person committing the same has been found, or the Goods have been seized within the Limits of the Chief Office of Excise in London, an Information thereon may be exhibited before and heard by any Three or more of the Commissioners of Excise; and where the Offence has been committed, or the Person found, or Goods seized in any Part of the United Kingdom, out of such Limits, the Information may be exhibited before any Justice for the County, Town or Place wherein the Offence was committed, or the Person found, or Goods seized; and such Information is to be heard by any Two or more of such Justices; and such Commissioners and Justices are respectively authorized and required upon any such Information so exhibited, and the Appearance and Pleading of the Person against whom such Information was exhibited, or who claims the Goods therein alleged to have been forfeited, or in Default of Appearance and Plea, upon Proof of Service of such Summons of such Person as after mentioned, to proceed and give Judgment as well for the Penalties which upon Examination of one or more Witness or Witnesses upon Oath, or upon the voluntary Confession of the Party accused, are found to have been incurred, as for the Condemnation of any Goods seized which upon such Examination or Confession are found to be forfeited, or respectively as the Case may require; and such Commissioners and Justices are respectively authorized and required thereupon to grant Warrants under their Hands for the due Execution of such Judgment. *Proviso*, That where such Information is exhibited before any Justice or Justices of any County in which there are distinct Commissions of the Peace, that no Part of the Proceedings thereon are to be liable to any Objection on account of the Offence having been committed, or the Person found, or Goods seized, within such distinct Jurisdiction.

Where there  
are distinct  
Commissions  
of the Peace  
within the Ju-  
risdiction.

Time within  
which Infor-  
mation must be  
laid, and No-  
tice thereof  
given.

§ 66.—**EVERY** such Information is to be exhibited as aforesaid within Four Calendar Months next after the Offence or the Seizure of the Goods, as the Case may be; and a Notice



in Writing of the same having been so exhibited is to be given to the Person against whom the same is exhibited if for Penalties, or to the Person, who claims the Goods in such Information alleged to have been forfeited within One Week next after the Information has been exhibited; and the Commissioners or Justice or Justices before whom the Information was exhibited, are authorized and required to summon every Person against whom such Information is exhibited, or who claims as aforesaid to appear and plead to and attend the Hearing of such Information at a Time and Place to be stated in such Summons, which Summons is to be served upon such Person Fourteen Days at the least before the Time appointed in such Summons. **PROVISO**, That where such Information is exhibited for Recovery of Double Duty neglected to be paid, it is sufficient if such Summons is served within Twenty-four Hours at least before the Time so appointed. **AND** also, That in all such Cases it is sufficient Service of any such Notice or Summons, if it be left at the Place of Business of such Person, or at the Building or Place where the Offence was committed or Seizure made, or at the Place of Residence, or with the Wife or Child or Servant of such Person, the same being directed to him by his right or assumed Name.

SUMMARY  
PROCEEDINGS.

Summons to appear and plead.

In Proceedings for Double Duty.

Service of Notice or Summons.

§ 67.—Two or more of the Justices of the Peace in the several Counties, Towns and Places throughout the United Kingdom are to meet once in every Three Calendar Months in their respective Jurisdictions, or oftener if needful, to receive and hear and determine all Matters brought before them relating to the Revenue of Excise, and all Informations exhibited within such Jurisdiction, for any Penalty incurred or for the Condemnation of any Goods seized as forfeited under any Law of Excise. **PROVISO**, That if it happens that any Justice before whom the Information was exhibited, or any Proceedings thereon had, die, or is absent at any Time after such Information has been exhibited, and before Appearance or Plea, or Judgment or Execution, so that the further Attendance of such Justice thereon cannot be procured, any other Justice within the same Jurisdiction may act therein in lieu of the Justice so dying or absent; and that all Powers given by any Act relating to Justices of the Peace, or to Constables or other Officers acting under their Authority, respecting summary Proceedings, are to be enforced and applied (except where altered or otherwise specially provided for or repugnant to or inconsistent with the Act) for the Conviction of any Person prosecuted by Order of the Commissioners of Excise or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland for any Penalty incurred under any Law of Excise, and for the Levy of any such Penalty or Imprisonment of any such Offender, in the same Manner as if such Powers had been repeated and were contained in the Body of the Act.

Meetings of Justices on Excise Cases.

For supplying the Defect occasioned by the Death or Absence of any Justice during Proceedings.

All former general Powers of Justices not inconsistent with the Act continued.

SUMMARY  
PROCEEDINGS.

Who may act  
as Justices in  
Excise Cases.

§ 68.—No Assistant Commissioner of Excise, nor any Officer or Person employed in the Revenue of Excise, is to act as a Justice of the Peace in any Part of the United Kingdom in Execution of any of the Laws of Excise ; nor is any Excise Trader to act as aforesaid in any Case which relates to his particular Trade, or in which he is in anywise interested as such Trader ; and all Proceedings contrary hereto are declared to be utterly null and void.

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XIX.—*Penalties.*

## PENALTIES.

Penalties of  
Treble Value.

§ 69.—WHERE by any Law of Excise or Customs, a Penalty of Treble the Value of Goods is imposed for any Offence against such Law, the Person committing the same is to forfeit either Treble the Value of the Goods, estimated at the Price for which the best Goods of the like Kind, for which the Duties had been paid, sold for in London, Edinburgh, or Dublin, (as the Case may be,) at the Time of the Offence, or 100*l.* in lieu thereof, at the Election of the Commissioners of Excise or Customs, or the Commissioner and Assistant Commissioners of Excise or Customs in Scotland and Ireland, or the Informer.

Prosecutions  
for Penalties  
may be either  
joint or several.

§ 70.—WHERE by any Law of Excise a Penalty is imposed upon every Person committing the particular Offence, and it is committed by several Persons jointly, they are jointly and severally to incur the Penalty, and may be proceeded against jointly or severally as the Commissioners of Excise or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland deem expedient.

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XX.—*Proof of Orders and Averments in Informations.*

PROOF OF  
ORDERS, &c.

Averments in  
Information of  
Election or  
Order of Pro-  
secution by the  
Commissioners  
sufficient with-  
out Proof.

§ 71.—WHERE in any Information for Penalties, or for the Condemnation of any Goods seized as forfeited under any Law of Excise or Customs, any Averment is made that such Information is exhibited, or that the Commissioners of Excise or Customs, or the Commissioner and Assistant Commissioners of Excise or Customs in Scotland and Ireland, have ordered it to be exhibited, or that they or the Informant have or has made such Election as in such Information is averred, such Averment is to be deemed and taken to be sufficient Proof of such Facts without any further Evidence thereof.

§ 72.—UPON any Trial or judicial Proceeding, where it is necessary to prove any Order of the Treasury, or of the Commissioners of Excise, the Letter or Instructions officially received by the Officer of Excise, where the Subject Matter arose, for the Direction of such Officer, and in which such Order is mentioned or referred to, and under which such Officer has acted, is to be admitted and taken to be sufficient Proof of such Order.

PROOF OF  
ORDERS, &c.

Proof on Trial  
of Treasury or  
Excise General  
Orders.

## XXI.—*Hearing of Informations.*

§ 73.—THE Commissioners of Excise and Justices of the Peace are authorized and required, upon the Appearance of any Person summoned upon any Information, or in Default thereof, and upon Proof of Service of such Summons, to proceed to the Examination of the Facts and Witnesses upon Oath, and to give Judgment accordingly, notwithstanding any Defects of Form which may appear in such Information, or in any Proceedings thereupon or relating thereto.

HEARING OF  
INFORMATIONS.

Defects in  
Form imma-  
terial.

## XXII.—*Evidence.*

§ 74.—THE Commissioners of Excise and Justice or Justices of the Peace, and Commissioners of Appeal, before whom any Information as aforesaid, or other Matter under any Law of Excise is judicially brought, are authorized and required to summon any Persons, (other than the Persons against whom such Information is exhibited,) in any Part of the United Kingdom where such Persons then reside or are to appear before them, at a certain Time and Place to be set forth in such Summons, to give Evidence upon Oath on such Information or other Matter as aforesaid: and a Penalty of 50*l.* is imposed upon every Person so summoned, and who has had his reasonable Expenses tendered to him, who neglects or refuses to appear according to such Summons, or who having appeared refuses to take Oath, or give Evidence, or to answer according to the best of his Knowledge and Belief, any legal Question when thereunto required.

EVIDENCE.

For the Sum-  
moning of Wit-  
nesses.

Competency of  
all Persons en-  
titled to a Share  
of the Penalty  
or Forfeiture as  
Witnesses.

§ 75.—UPON the Trial or Hearing of any Information or other legal Proceeding for any Penalty incurred, or for the Con-

## EVIDENCE.

denmnation of any Goods seized as forfeited under any Law of Excise, any Officer of Excise, or other Person entitled to the Whole or any Share of such Penalty or of such Seizure, is to be admitted by the Court in which, or the Commissioners or Justices before whom, such Information is tried or heard, to give Evidence upon such Information, and is to be deemed and taken to be a competent Witness thereon notwithstanding any such Interest.

Proof of the Payment of Duties or of the Quality of the Goods to lie upon the Claimer.

§ 76.—If upon any Information for Penalties incurred or for the Condemnation of Goods seized or forfeited under any Law of Excise or Customs, or in any Action brought by the Proprietor or Claimer of such Goods, against any Officer or Person employed in the Revenue of Excise, or acting in their Aid, for any Thing done in pursuance of any such Law, there is any Question whether any Duty of Excise or Customs has been paid upon such Goods, or whether such Goods are of such Kind as in such Information is in that behalf alleged, the Proof of the Payment of such Duty, or that such Goods are not of such Kind as aforesaid, is to lie upon the Proprietor or Claimer thereof.

### XXIII.—*Judgment by Default.*

JUDGMENT BY  
DEFAULT.

Judgment against a Prisoner who does not appear and plead.

§ 77.—WHERE any Information is exhibited before the Commissioners of Excise, or any Justice or Justices of the Peace, against any Person in Prison on any Account whatever, for the Recovery of Penalties incurred by such Person, or for the Condemnation of Goods seized under any Law of Excise claimed by such Person, and such Person, on a Copy of such Information being delivered to the Gaoler where he is confined, with a Summons to appear and plead to and to attend the Hearing of such Information, at a Time and Place in such Summons mentioned, does not appear and plead in Person, or by some Person duly authorized in that behalf, such Proceedings are to be thereupon had as before directed in the Act in Cases of Default of Appearance to any such Information.

### XXIV.—*Power of Mitigation.*

POWER OF  
MITIGATION.

Power of Mitigation of Penalties by Commissioners and Justices to One Fourth.

§ 78.—THE Commissioners of Excise, and Justices of the Peace, when they see Cause, except where there is any Provision that no Mitigation shall be made by the Justices of the Peace, are authorized to mitigate any Penalty incurred under any Law of Excise for which any Information has been exhibited before



them as they in their Discretion think fit, so as such Mitigation do not reduce such Penalty to less than One Fourth Part thereof; and every such Mitigation and Payment thereupon made, is to be a sufficient Discharge of every such Penalty to the Person convicted. **PROVISO**, That the Commissioners of Excise, and the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, when they see cause, are authorized to further mitigate or entirely remit any such Penalty.

**POWER OF  
MITIGATION.**

Power of Commissioners and Assistant Commissioners to further mitigate or altogether remit.

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**XXV.—*Certiorari.***

§ 79.—No Writ of *Certiorari* or other Writ is to be issued at the Suit of any Defendant out of any Court of Record in England, Scotland, or Ireland, nor is any Bill of Suspension, Advocation, or Reduction to be passed, or any Letters of Suspension, Advocation, or Reduction, or other Proceeding to be issued out of the Court of Session or Court of Justiciary in Scotland, in anywise to affect any Information or Judicial Proceeding before the Commissioners of Excise or Commissioners of Appeal, or before any Justice or Justices of the Peace in the United Kingdom, in Pursuance of any Law of Excise or any Judgment thereupon: **PROVISO**, That such Regulation is not to extend to any Writ of *Certiorari* issued in such Cases in behalf of His Majesty out of the Courts of Exchequer in England, Scotland, or Ireland, respectively.

**CERTIORARI.**

Proceedings before Commissioners or Justices of the Peace not to be removed or affected by any Process.

Except a *Certiorari* issued at the Suit of the Crown out of the Exchequer.

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**XXVI.—*Record of Proceedings before Commissioners of Excise.***

§ 80.—In the Record or written Account of any Proceedings before the Commissioners of Excise, it is sufficient to state that the Information was exhibited before the Commissioners of Excise, without stating their Names; and every Determination upon any Information, by any Three or more of them, is declared to be valid in Law, and may be executed by Warrant under the Hands of any Three of them, whether the Commissioners signing the Warrant are the same by whom such Determination was made, or were Commissioners at the particular Time when it was made or not: **PROVIDED**, That the Persons so signing such Warrant at that Time actually are such Commissioners.

**RECORD OF  
PROCEEDINGS.**

Record of Proceedings before the Commissioners of Excise.



XXVII.—*Appeal.*

## APPEAL.

Appointment of  
Commissioners of  
Appeal.

§ 81.—THE Treasury may appoint under Seal so many Persons to be Commissioners of Appeal in England as they deem advisable, for the purpose of Hearing Appeals from any Judgment given by the Commissioners of Excise upon any Information exhibited before them, with such Salaries payable out of the Revenue of Excise as the Treasury direct; and any Three or more of such Persons so appointed constitute a Court of Appeal.

Appeal from  
the Judgment  
of the Commis-  
sioners of Ex-  
cise to such  
Commissioners  
of Appeal.

§ 82.—IN case any Officer of Excise who exhibits any Information, or any Person against whom any Information is exhibited, or who appears and claims any Goods alleged to be forfeited in any Information exhibited before the Commissioners of Excise, feels aggrieved by the Judgment given thereon by such Commissioners, such Officer, or other Person, upon giving such Notice as afterwards mentioned, may appeal therefrom to such Commissioners of Appeal as aforesaid; and such Commissioners of Appeal, or the major Part of them, upon being served with such Notice, are authorized and required, at such Place and Time as they in that behalf appoint, to hear and finally determine such Appeal. And if any Officer who, &c. or Person against whom, &c., feels aggrieved by the Judgment given thereon by the Justices of the Peace, such Officer or other Person upon giving Notice as aforesaid may appeal therefrom to the Justices assembled at the next General Quarter Sessions (or if there is not One Week between the Time of giving the Notice and such Quarter Sessions, then to the General Quarter Sessions next after the Expiration of One Week) for the County, Town, or Place in which the Judgment so appealed against was given; and the Justices of the Peace at such General Quarter Sessions upon being served with such Notice, are authorized and required thereat to hear and finally determine such Appeal. And any Defect of Form found upon any such Appeal in any Part of the Proceedings is to be amended by the Order of the Commissioners of Appeal, or of the Justices or major Part of them, at such General Quarter Sessions upon such Appeal.

From the Judgment of the Justices of the Peace to the General Quarter Sessions.

Defect of Form  
found upon  
any such Ap-  
peal.

Notice of Ap-  
peal.

§ 83.—PROVISO, That no such Appeal is to be allowed, unless the Party Appellant immediately upon the giving of the Judgment appealed against, gives Notice in Writing of such Appeal to the Commissioners of Excise or Justices of the Peace from whose Judgment he appeals, and to the adverse Party, and lodges such Notice at the Office or with the Registrar of the Commissioners of Appeal, or with the Clerk of the Peace for the Justices of the Peace at the General Quarter Sessions before whom such Appeal

is to be finally determined; and that no such Appeal is to be heard unless the Party Appellant within One Week at least before such Appeal is to be finally determined, gives Notice in Writing to the adverse Party of the Time and Place where such Appeal is to be heard: *Proviso*, That where the Judgment appealed against is a Conviction in any Penalty of the Party Appellant, such Party is also, within Three Days after the giving of the Judgment appealed against, to deposit in the Hands of the Commissioners of Excise, or of the Collector or Supervisor of Excise where the Information was exhibited, the Amount in which such Party was convicted; or where the Judgment appealed against is for or against the Condemnation of any Goods, the same are to be left with the Commissioners of Excise, or with the Collector or Supervisor as aforesaid, until the final Determination of such Appeal.

## APPEAL.

Notice of Trial.

Deposit when  
to be made.

§ 84.—UPON every such Appeal the Commissioners of Appeal or Justices at General Quarter Sessions before whom the same is brought, are authorized and required to proceed to re-hear upon Oath and to re-examine the same Witnesses and Evidence only, and the Merits of the Case whereon the original Judgment was given; and such Commissioners and Justices are authorized on any such Appeal, to reverse or confirm in the whole or in part, the Judgment appealed against, or to give such new Judgment as they think fit; and such Commissioners and Justices in any such new Judgment have the same Power of Mitigation as is before given by the Act to Justices of the Peace and Commissioners of Excise in Judgments given by them: *Proviso*, That such Commissioners of Appeal, and Justices at General Quarter Sessions, may at their Discretion, state the Facts of any Case on which such Appeal is made specially for the Opinion and Direction of the Court of Exchequer in England, Scotland, or Ireland, as the Case may be.

Evidence on  
Appeal.Power of Miti-  
gation thereon.Power to Court  
of Appeal to  
state any Case  
to the Ex-  
chequer.

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 XXVIII.—*Execution.*

§ 85.—WHERE the Judgment of the Commissioners of Excise or Justices of the Peace appealed against is affirmed by the Court of Appeal, such Judgment is to be executed by the Commissioners of Excise or Justices of the Peace, as if there had been no Appeal; and where the Judgment is reversed, and a different Judgment given by the Court of Appeal, such new Judgment is to be executed by the Commissioners of Appeal or Justices at the General Quarter Sessions by whom it was given.

## EXECUTION.

Execution of  
Judgment  
upon Determi-  
nation of Ap-  
peal.

## EXECUTION.

Proceedings on Judgments to be executed by the Commissioners of Excise or Justices of the Peace.

§ 86.—WHERE any Judgment to be executed by the Commissioners of Excise or Justices of the Peace (the same not having been appealed against, or if appealed against, affirmed) is for the Condemnation of Goods, the Commissioners and Justices are authorized and required to apply the Money deposited in Satisfaction of such Judgment; and if the same should not be sufficient, to grant a Warrant under their Hands to any Officer or Officers of Excise for the Sale of such Goods; and where the Judgment is for Penalties, they are authorized and required to grant a Warrant under their Hands to any Officer or Officers of Excise, to levy the Sum adjudged, or so much thereof as is not satisfied as aforesaid upon the Goods and Chattels of the Person convicted, and either to detain and keep such Goods and Chattels in the Place where the same were found, or to remove the same to the next Office of Excise.

On Judgments to be executed by the Commissioners of Appeal and Quarter Sessions.

§ 87.—WHERE any Judgment to be executed by the Commissioners of Appeal, or Justices at the General Quarter Sessions, on Appeal, is for the Condemnation of any Goods, such Commissioners or Justices are authorized and required to grant a Warrant under the Hands of any Two or more of them respectively, to any Officer or Officers of Excise for the Sale of such Goods; and where the Judgment to be so executed is for Penalties, they are authorized and required to apply the Money so deposited as aforesaid in Satisfaction of such Judgment; and if the same should not be sufficient to grant a Warrant under the Hands of any Two or more of them respectively to any Officer or Officers of Excise to levy the Sum so adjudged, or so much thereof as is not satisfied as aforesaid, upon the Goods and Chattels of the Person convicted, and either to detain and keep such Goods and Chattels in the Place where the same were found, or to remove the same to the next Office of Excise.

Time for Sale of Distress.

§ 88.—It is lawful in any such Levy Warrant to direct therein that the Goods and Chattels upon which such Levy shall be made, shall be sold as soon as conveniently may be after a certain Time to be limited in such Warrant (so as such Time be not less than Four Days nor more than Eight Days), unless the Sum of Money for which such Levy is made shall within the Time limited for Payment thereof be satisfied.

Expenses of Levy to be deducted.

§ 89.—THE Officer of Excise making such Levy, is empowered and required to deduct the Sum of Money for which such Levy is made, and all reasonable Expenses attending such Levy, out of the Sale, and to return the Overplus (if any) to the Proprietor of the Goods and Chattels upon which such Levy is made, or to the Person legally entitled thereto; and such Officer to show such Warrant to the Person upon whose Goods and

Chattels such Levy is made, and suffer such Person to take a Copy thereof; and every such Warrant is of the same Force as a Writ of *Fieri Facias* issued out of the Exchequer in England for the Recovery of Crown Debts.

EXECUTION.

A Copy of the Warrant to be allowed if required.

Warrant of the same Force as a *Fieri Facias*.

Warrant of Arrest.

§ 90.—FOR want of sufficient Goods and Chattels whereon the Penalty and Expenses aforesaid may be levied, and on a Return in Writing made upon any Levy Warrant by any Officer to whom the same was directed, to the Persons by whom such Warrant was granted, or to the Commissioners of Excise, or any One or more of the Justices of the Peace within whose Jurisdiction such Warrant was issued, that such Officer cannot find, within such Jurisdiction, any Goods and Chattels of the Person against whom such Warrant was granted, whereon the same can be levied, or on a Return as aforesaid that Part has been levied or paid, and that such Officer cannot find any further Goods and Chattels within such Jurisdiction as aforesaid, whereon the Residue can be levied, the Persons by whom such Warrant was granted, or any Two or more of the Commissioners of Excise, or any One or more Justices of the Peace to whom such Return has been made, are authorized and required thereupon to grant a Warrant to any Officer or Officers of Excise, to arrest and convey such Person to the Common Gaol or House of Correction within their Jurisdiction, and there to deliver the Person so arrested, with a Duplicate of such Warrant, to the Gaoler, there to remain until Satisfaction be made of such Judgment as aforesaid, or until such Person shall be ordered by the Commissioners of Excise, or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland, to be liberated or discharged; any Law, Bill of Health, Custom, or Usage in England, Scotland or Ireland, to the contrary thereof notwithstanding.

§ 91.—WHERE any Goods or Chattels of any Person against whom any such Warrant for Arrest has been granted are found at any Time after the Granting or Execution of such Warrant, the Persons by whom such Warrant was granted, or any Two or more of the Commissioners of Excise, or any One or more Justices in whose Jurisdiction such Goods or Chattels are found, are authorized and required, notwithstanding the Granting of such Warrant of Arrest, to grant a fresh Warrant under their Hands, to any Officer or Officers of Excise, to levy upon the Goods and Chattels so found any Penalty and Expenses, for which the former Levy Warrant was granted, or so much thereof as may not have been before paid; and upon Satisfaction thereof, the Warrant for Arrest is to be discharged, and the Person arrested, forthwith liberated out of Custody.

For the Issue of a fresh Levy Warrant where Goods are found after the Issue or Execution of the Warrant of Arrest.



## EXECUTION.

For the Execution of Warrants in any Part of the United Kingdom.

§ 92.—WHERE any such Warrant has been granted, and cannot be executed because sufficient Distress, or the Person against whom the same was granted, cannot be found within the Jurisdiction of the Commissioners or Justices in which such Warrant was issued, any One or more Justices for any other County, Town, or Place, within the United Kingdom, are authorized and required to indorse their Name upon such Warrant; and such Warrant and Indorsement thereon is sufficient Authority to the Officer of Excise to whom such Warrant is directed, or having Execution thereof, to execute the same in such other County, Town, or Place, and to levy the Penalty for which such Warrant was granted, or so much as may not have been before paid upon the Goods and Chattels of the Person against whom such Warrant was granted, which are found within the Jurisdiction of the Justice or Justices indorsing such Warrant, or to arrest and convey such Person to the Common Gaol of the County, Town, or Place where such Warrant has been executed, there to remain until delivered, as by the Act is before directed: *Proviso*, That no Action or Prosecution is to be brought or prosecuted against any Justice, for or by reason of his having granted subsidiary Warrants, or indorsed any Warrant in Pursuance of the Act, in Execution of any Judgment, but that any Person may bring or prosecute his Action or Suit against the Commissioners or Justices by whom the original Warrant in Execution of such Judgment was granted in the same Manner as before.

Proceedings for the Condemnation of unclaimed Seizures.

§ 93.—WHERE any Seizure is made of any Goods under any Law of Excise, and no Person appears to claim the same, then, if such Seizure was made within the Limits of the Chief Office, any Officer of Excise who made such Seizure, after the Expiration of Fourteen Days from the Day on which such Seizure was made, may cause Notice in Writing, signed by the Solicitor of Excise for the summary Jurisdiction, to be affixed on some conspicuous Part of the Outside of the Chief Office signifying the Day when any Three or more of the Commissioners of Excise will proceed to hear the same; and if any such Seizure was made in any other Part of the United Kingdom, such Officer of Excise may cause a Notice issued by any Justice or Justices of the Peace within whose Jurisdiction such Seizure was made, and before whom any Information has been exhibited for the Condemnation thereof, to be affixed on some conspicuous Part of the Outside of the Office of Excise next to the Place where such Seizure was made, during the Market Day next after the Expiration of Six Days from the Day on which such Seizure was made, or during any other subsequent Market Day; in which Notice there is to be specified the Day (the same being any Day after the Termination of Eight Days from the Date of such Notice) and

the Place when and where the Justices of the Peace will proceed to the Hearing of such Seizure; and the said Commissioners and Justices within their respective Jurisdictions, are authorized and required to proceed, on the Day and at the Place mentioned in such Notice, to examine into the Cause of such Seizure, and to give Judgment accordingly; which Judgment is declared to be as good and valid in Law as if the Proprietor of the Goods had been summoned as before directed by the Act.

EXECUTION.

§ 94.—WHERE any Horses or other Cattle, or any Goods of a perishable Nature, are seized by any Officer of Excise as forfeited under any Law of Excise or Customs, the Commissioners of Excise, or the Commissioner and Assistant Commissioners in Scotland and Ireland, are authorized to order any such Seizure to be liberated and delivered up to the Claimant thereof, upon his entering into a Bond to the Crown in the Penalty of Double the Value of the Horses, &c. with Condition that such Bond shall be void upon Payment of the appraised Value of such Horses, &c. on their Condemnation; and if no Claimant appears, or he refuses or neglects to enter into such Bond as aforesaid, the Commissioners &c. are authorized, at any Time after the Expiration of Fourteen Days from the making of such Seizure, to direct all such Horses, &c. to be sold at Public Auction, notwithstanding the Condemnation thereof at that Time has not taken place: PROVISO, That if such Horses &c. are afterwards ordered to be restored without any Proceeding being instituted for the Condemnation thereof, or, if instituted, before the same have been condemned, or if upon the Trial for Condemnation thereof the Decision or Verdict is in Favour of the Claimant, the appraised Value of such Horses, &c. or the Proceeds of the Sale thereof, at the Election of such Claimant, are on Demand thereof to be paid to such Claimant by the Commissioners &c. together with such further reasonable Sum, by way of Compensation for the Loss sustained by the Seizure, Detention, and Sale of such Horses &c. as the Commissioners &c. in their Discretion think fit; and if the Proprietor or Claimant of any such Horses, &c. accepts such appraised Value, or Proceeds of Sale, together with such further Sum, he is not entitled to maintain any Action on account of such Seizure, Detention, or Sale.

Where Horses  
or Cattle, or  
Goods of a per-  
ishable Nature  
are seized.

§ 95.—WHERE any Writ of *Capias* or other Writ directing the Arrest of any Person on account of any Penalty incurred under any Law of Excise or Customs on account of Duty of Excise or other Matter relating to the Revenue of Excise, issues out of the Court of Exchequer in England, Scotland, or Ireland, directed to any Sheriff, Sheriff Depute, Mayor, Bailiff, or other Person having Execution of any such Writ, in any County, Town, or Place in any Part of the United

Warrant on a  
Writ of *Capias*  
indorsed by One  
of the Solicitors  
of Excise.

## EXECUTION.

Kingdom, every such Sheriff, &c. and their Under Sheriffs, Deputies, and other Persons acting for them in any of the said Offices, are enjoined and required, upon the Application of any of the Solicitors of Excise in England, Scotland, or Ireland, (such Request being in Writing, and indorsed upon the Back of such Writ, and signed by such Solicitor with his Name, and Addition of Solicitor of Excise,) to grant a Special Warrant to such Persons as are specified in such Indorsement, for the Apprehension of the Person named in such Writ; and in Default thereof, every such Sheriff, &c. and every Under Sheriff, &c. through whom such Default was made, is liable to such Process of Contempt, Fine, Amercement, Penalty and Forfeiture, as any of them are now by Law, Custom, or Usage liable to in case of refusing or neglecting to execute the like Writ in the usual Method of proceeding thereon.

Sheriffs indemnified from Escapes under such Special Warrants.

§ 96.—EVERY such Sheriff, Under Sheriff, &c. so granting such Special Warrant is indemnified against the Crown and all other Persons on account of any Escape of any Person taken by Virtue of such Warrant which happens between the Time of taking, and the Time of Committal to Gaol, or an Offer of the Person in Custody to the Gaol-keeper (who is required to receive every such Person so apprehended and to give a Receipt for his Body), and from all Actions and Prosecutions, on account of any such Escape.

XXIX.—*Stay of Proceedings.*

## STAY OF PROCEEDINGS.

Power of the Attorney General or Lord Advocate to enter a *Noli Prosequi* to any Proceedings commenced or depending.

§ 97.—WHENEVER any Prosecution is commenced or depending for the Recovery of any Penalty or Condemnation of any Seizure made under any Law of Excise, the Attorney General, or if there should be none, the Solicitor General in England and Ireland respectively, or the Lord Advocate, or if there should be none, the Solicitor General in Scotland, if it shall appear to their Satisfaction that such Penalty or Forfeiture was incurred without any Intention of Fraud, or of offending against any Law of Excise, may stop all further Proceedings by entering a *Noli Prosequi*, or otherwise, to such Prosecution, as well to the Share of such Penalty or Forfeiture to which any Officer or other Person claims to be entitled, as to the Share belonging to His Majesty.

Power of Commissioners and Assistant Commissioners of Excise to forbear to prose-

§ 98.—WHERE any Penalty or Forfeiture has been incurred under any Law of Excise, and it appears to the Satisfaction of the Commissioners of Excise, or the Commissioner and Assistant Commissioners of Excise, in Scotland and Ireland

respectively, that the same was incurred without any Intention of Fraud, or of offending against any Law of Excise, such Commissioners, &c. may forbear to order any Prosecution for the Recovery of such Penalty; or upon such Conditions as they order in that behalf may forbear to order any Prosecution for the Condemnation of such Seizure, and may restore such Seizure to the Proprietor or Claimant thereof; and where any Prosecution has been commenced or is depending for the Recovery of any Duty or Penalty, or for the Condemnation of any Seizure under any Law of Excise, the Commissioners, &c. at any Time before Judgment is entered up or given, may compound any Prosecution by the Acceptance of such Sum of Money as they deem reasonable in that behalf for any such Duty, or in Mitigation of any such Penalty, or in lieu of the Value of any such Seizure, in or by way of Compromise of such Prosecution; and upon Payment thereof they may stay all further Proceedings, and restore the Seizure to the Proprietor or Claimant thereof, entering into such Compromise: **PROVISO**, That if any such Proprietor or Claimant of any such Seizure accepts such Conditions, or receives back any such Seizure upon such Conditions, he shall not be entitled to maintain any Action for Damages on account of the Seizure or Detention thereof.

#### STAY OF PROCEEDINGS.

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cute and to restore Seizures, or compound Prosecutions at any Time before Judgment entered up.

On Acceptance of Terms no Action for Damages can be brought.

§ 99.—WHERE any Penalty or Forfeiture has been incurred under any Law of Excise, the Treasury, if they see Cause, may by any Order for that Purpose made under their Hands, direct the Seizure or any Part thereof to be restored to the Proprietor or Claimant thereof, whether such Seizure has been condemned or not at the Time of such Order, and may mitigate or remit any Penalty, or any Part thereof, either before or after Judgment, in such Manner and upon such Conditions as under the Circumstances of the Case appear to the Treasury to be reasonable, and as they think fit to direct by such Order: and no Person is entitled to the Benefit of any such Order, unless the Conditions therein contained are complied with; nor can any Person accepting such Conditions maintain any Action for Damages on account of any such Seizure, or the Detention thereof.

Power of the Treasury to restore Seizures, or mitigate or remit Penalties at any Time.

### XXX.—Sale of Condemned Seizures.

§ 100.—ALL Goods seized under any Law of Excise are after the same have been condemned (such Cases only excepted for which other Directions are in any other Law of Excise specially given) to be publicly sold to the best Bidder, at such Time and Place and in such Manner as the Commissioners of Excise, or the Commissioner and Assistant Com-

#### SALE OF CONDEMNED SEIZURES.

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For the Sale of Forfeitures after Condemnation by Public Auction.



SALE OF  
CONDEMNED  
SEIZURES.

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missioners of Excise in Scotland and Ireland respectively, order and direct, subject to all such Rules and Regulations as in this or any other Act of Parliament in that Behalf made.

Goods subject to Duty not to be sold for Home Consumption at a less Price than the Duty.

§ 101.—No Goods of a Kind subject to any Duty of Excise or Customs, and for which every such Duty has not been paid, which are ordered to be sold by the Commissioners of Excise, or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, under any Law of Excise, or the Sale of which has been directed under any other Act of Parliament, are to be sold for Home Consumption at a less Price than the Duty not paid thereon; and all such Goods which cannot be sold for such Reasons aforesaid, and all condemned Goods the Importation whereof is prohibited, are to be forthwith destroyed or sold for Exportation, or disposed of to such public Use as ordered by the Treasury.

If not sold, to be destroyed or exported, or disposed of as the Treasury direct.

Payment of Expenses attending Forfeitures out of Proceeds of Sale, or the Revenue if not sold.

§ 102.—ALL Expenses attending the Seizure, Condemnation and Sale of any Goods forfeited under any Law of Excise (such Cases only excepted for which other Directions are in any Law of Excise specially given) are to be paid out of the gross Proceeds arising from the Sale thereof when sold, and if not sold but destroyed or otherwise disposed of, out of the Revenue of Excise.

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XXXI.—*Distribution of Penalties and Forfeitures.*

DISTRIBUTION  
OF PENALTIES.

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Distribution of Penalties and Forfeitures.

§ 103.—ALL Penalties and Forfeitures recovered under any Law of Excise (such Cases only excepted for which other Directions are in any Law of Excise specially given) are after Deduction therefrom of all Expenses, to be distributed, one Moiety thereof to the Use of the Crown, and the other to the Officer of Excise or Person who discovers, informs, or sues for the same.

On Proof of Collusion the Commissioners and Assistant Commissioners of Excise may direct the Officer's Share to be forfeited.

§ 104.—UPON Proof being made to the Satisfaction of the Commissioners of Excise, or of the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, that any Officer or other Person to whom any Share of any Penalty or Forfeiture or any Reward is payable by any Law of Excise or Customs, has acted collusively or negligently, either in making any Seizure, or in the wilful Omission or Failure so to do, or to discover any Fraud, or to arrest or make known any Offender against any Law of Excise or Customs, in the particular Case in which such Share is payable, the Commissioners, &c. may direct the Whole

or any Part of such Share, which otherwise would have been payable, to be forfeited, and the same to be applied in such Manner as His Majesty's Share is by Law at such Time directed to be applied.

DISTRIBUTION  
OF PENALTIES.

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§ 105.—IN any Prosecution for any Penalty under any Law of Excise in the Court of Exchequer in England, Scotland, or Ireland, the Commissioners of Excise, or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, under the Direction of the Treasury, may order the Whole or any Part of the Costs and Expenses of such Prosecution, whether the Money recovered from the Defendant by way of Penalty or Compromise is sufficient to satisfy such Costs and Expenses or not, to be paid out of the Revenue of Excise, and may allow out of such Revenue to the Officers concerned in such Prosecution, or Persons through whose Information or Assistance the Offence was detected, any Sum of Money not exceeding a Moiety of the Sum so recovered.

In Exchequer Prosecutions for Penalties, Expenses and the Officers' Share may by Direction of the Treasury be paid out of the Revenue.

§ 106.—IN any Prosecution in the Exchequer in England, Scotland, or Ireland, for the Condemnation of any Goods seized under any Law of Excise, the Commissioners of Excise, or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, under the Direction of the Treasury, may order the Whole or any Part of the Expenses attending the Seizure, or Prosecution of any such Goods whether condemned or not, and the Expenses of Condemnation if condemned, and of Sale if sold, whether the Produce arising from the Sale thereof be sufficient to answer the said Expenses or not, to be paid out of the Revenue of Excise, and may distribute amongst the Officers and Persons who made any such Seizure, or by whose Information or Assistance the same was made, a Sum or Sums of Money not exceeding the Share of such Seizure, or the Value thereof, in case the same had been sold, or if not sold but destroyed, or otherwise disposed of as before mentioned, such Sum of Money for making such Seizure as is by Law directed, to be paid in such behalf respectively as aforesaid in full, without deducting therefrom the said Expenses, or any Part thereof.

In Prosecutions for Seizures in the Exchequer.

### XXXII.—*Seizures by Officers of the Customs or of the Peace.*

SEIZURES BY  
OFFICERS OF  
THE CUSTOMS

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§ 107.—ALL Officers of the Customs making any Seizure under any Law of Excise of any Excisable Goods, are forthwith to give Notice thereof at the next Office of Excise, or to the Supervisor or other Officer of Excise of the District where

Officers of the Customs to give Notice of any Seizure of Excisable Goods.

SEIZURES BY  
OFFICERS OF  
THE CUSTOMS.

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such Seizure is made ; and such Supervisor or other Officer of Excise is on such Notice to take a particular Account of the Species and Quantities of all such Goods ; and such Goods and every Part thereof are declared to be forfeited if afterwards removed without a Permit (where a Permit is for the Removal of Goods of a similar Quantity or Kind required under any Law of Excise) signed by the proper Officer of Excise of the Place or District from whence the same are to be removed.

Seizures of Ex-  
ciseable Com-  
modities by Po-  
lice or Peace  
Officers to be  
lodged in the  
Excise Office.

§ 108.—ALL prohibited Goods, or Goods subject to any Duty of Excise, stopped or taken by any Police or Peace Officer, or other Person, by Virtue of any Act of Parliament or other Authority, are directed to be forthwith conveyed to and deposited in the Chief Office of Excise, if stopped or taken within the Limits thereof, or in the nearest Office of Excise, if in any other Part of the United Kingdom, in order that all such Goods and the Person in whose Custody the same were found may be proceeded against, as the Nature of the Case may require.

Proviso for  
such Goods  
stopped on Sus-  
picion of Felony  
being conveyed  
to the Police  
Office.

§ 109.—PROVISO, That in Case of any such Goods being stopped or taken by any Police or Peace Officer or other Person on Suspicion of Felony, such Officer or other Person may convey to and deposit forthwith all such Goods in the Office of the Police Office nearest to the Place where the same were so stopped or taken, or any other convenient Place directed by the Justice or Justices of the Peace before whom the same are carried, there to remain in order to be produced at the Trial of any Person charged with feloniously stealing or receiving the same ; and every such Officer or other Person so stopping or taking any such Goods is forthwith to give Notice thereof in Writing at the Chief Office of Excise, if the same have been stopped or taken within the Limits thereof ; and if in any other Part of the United Kingdom, then at the Office of Excise nearest to the Place where the same were so stopped or taken ; and any Officer of Excise is thereupon to be permitted to examine and take Account of the same.

Notice thereof  
being given to  
the Excise Of-  
fice.

Any Officer of  
Excise to be  
permitted to  
examine the  
same.

All such Goods  
after Trial to  
be deposited in  
the nearest Ex-  
cise Office.

§ 110.—As soon as any Person or Persons charged with feloniously stealing or receiving any such Goods have been tried for such Offence, all such Goods are immediately to be conveyed to and deposited in the Chief Office or other Office of Excise as before mentioned, in order that Proceedings may be had for the Condemnation thereof for such Cause of Forfeiture as the same are liable to ; or that the same may be restored upon Payment of such Duty as may be due in respect thereof, or upon such Conditions as the Commissioners of Excise, or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively think fit, to such Persons as are proved to be the legal Proprietors thereof, or for the Purpose of being otherwise dealt with according to Law.

§ 111.—ALL such Goods are declared to be forfeited which having been so stopped or taken are not conveyed to and deposited in the Chief Office, or other Office of Excise, as directed by the Act; and the Person or Persons in whose Possession the same are, and who neglect or refuse so to convey to and deposit the same as aforesaid, are to forfeit for such Offence 20*l*.

SEIZURES BY  
OFFICERS OF  
THE CUSTOMS.

Goods not so  
deposited to be  
forfeited.

Penalty on the  
Offenders 20*l*.

### XXXIII.—*His Majesty's Share of Penalties and Forfeitures.*

§ 112.—THE Commissioners of Excise, and the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, are authorized and required to keep a separate and distinct Account of the Surplus (after Deduction of all Costs and Expenses) of the Money received on behalf of His Majesty from any Penalties and Forfeitures incurred under any Law of Excise; and to account for the same in such Manner as the Treasury direct: PROVISO, That nothing in the Act is to extend to affect the Hereditary Revenue of the Crown in Scotland, or other Revenues there granted to King George the Second during his life, and reserved to his present Majesty during his life, by an Act 1 Geo. IV. c. 1. § 8.

KING'S SHARE  
OF PENALTIES.

His Majesty's  
Share of Penalties and Forfeitures to be accounted for as the Treasury direct.

The Hereditary Revenue in Scotland not to be affected by the Act.

### XXXIV.—*Allowance to Poor Prisoners.*

§ 113.—FOR the necessary Subsistence of any poor Person confined by virtue of any Exchequer Process for the Recovery of any Duties or Penalties under any Law of Excise, or by virtue of any Warrant granted by the Commissioners of Excise, or Justices of the Peace within the United Kingdom under any Law of Excise, or by virtue of any Writ of Extent for the Recovery of any Debt due to His Majesty prosecuted by Order of the Commissioners of Excise, or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, the Commissioners, &c. may cause at their Discretion an Allowance not exceeding Eight-pence per Day, to be made to such poor Person out of any Money in their Hands arising from the Revenue of Excise.

ALLOWANCE  
TO POOR  
PRISONERS.

Allowance to  
Excise Prisoners.



XXXV.—*Actions against Officers of Excise.*ACTIONS  
AGAINST  
OFFICERS.

No Actions to be brought against Officers of Excise without a Month's Notice.

§ 114.—No Process can be sued out or served, or any Action brought against any Officer or any Person employed in the Revenue of Excise, or any Person acting in their Aid, for any Thing done in pursuance of any Law of Excise, until after the Expiration of One Calendar Month next after Notice in Writing has been delivered to such Officer or Person as aforesaid, or left at the usual Place of his Abode by the Attorney or Agent for the Prosecutor; in which Notice is to be clearly set forth the Cause of Action, the Time and Place when and where such Cause of Action arose, the Name and Place of Abode of the Prosecutor and of the Attorney or Agent; and a Fee of 20s. only is to be paid for preparing and serving such Notice.

Such Actions to be brought within Three Months after the Cause of Action.

Venue.

General Issue. Treble Costs on Failure of Action.

§ 115.—If any such Action is brought as aforesaid, it must be commenced within Three Calendar Months next after the Cause of Action arose, and must be laid and prosecuted in the proper County or Place wherein the same arose; and the Defendant in any such Action may plead the General Issue, and give the Act, and the Special Matter in Evidence thereunder at any Trial thereon; and if afterwards a Verdict passes for the Defendant, or the Plaintiff is nonsuited or discontinues such Action, or Judgment is given against such Plaintiff upon Demurrer or otherwise, such Defendant is to have Treble Costs awarded to him against such Plaintiff.

Amends may be tendered within One Month after Notice.

May be pleaded in Bar if not accepted.

After Tender, on a Verdict for the Defendant, or on a Nonsuit, the same Costs to be awarded as if the General Issue only had been pleaded.

On a Verdict for the Plaintiff Damages and Costs may be given.

§ 116.—Any Officer of Excise or Person employed in the Revenue of Excise, or any Person acting in their Aid, to whom such Notice is given at any Time within One Calendar Month next after such Notice has been given, may tender Amends to the Prosecutor or to his Agent or Attorney; and in Case such Amends are not accepted, he may plead such Tender in Bar together with the Plea of Not Guilty, and any other Plea with Leave of the Court in which such Action is brought; and if upon Issue joined thereon the Jury find the Amends so tendered to be sufficient, they are to give a Verdict for the Defendant; and in such Case, or in case the Plaintiff is nonsuited, or discontinues such Action, or in case Judgment is given against such Plaintiff upon Demurrer or otherwise, the same Costs are directed to be awarded to such Defendant as if the General Issue only had been pleaded; and if upon Issue so joined the Jury find that no Amends were tendered, or that the same were not sufficient, and also against the Defendant on such other Plea or Pleas as aforesaid, such Jury is to give a Verdict for such Plaintiff with such Damages as they think proper, together with Costs of Suit.

§ 117.—IN case any such Officer, &c. neglects to tender Amends, or has tendered insufficient Amends, he may by Leave of the Court in which such Action is brought at any Time before Issue joined, pay into Court such Sum of Money as he thinks fit, whereupon such Proceedings, Orders, and Judgments are to be had; made, and given by such Court as in other Actions where the Defendant is allowed to pay Money into Court.

ACTIONS  
AGAINST  
OFFICERS.

Defendant may pay Money into Court before Issue joined.

§ 118.—PROVISO, That no such Plaintiff on the Trial of any such Action is to be permitted to produce any Evidence of any Cause of Action, except as set forth in the Notice aforesaid, nor is to recover any Verdict unless it is proved on the Trial that such Notice was given; and the Defendant in such Action in Default of such Proof is entitled to recover a Verdict with such Costs as before mentioned.

Evidence confined to the Cause of Action in the Notice.

§ 119.—IN case any Information is commenced and brought to Trial or Hearing for the Condemnation of any Goods under any Law of Excise wherein a Verdict or Decision is given for the Claimant, and it appears to the Judge or Court before whom the same is tried or heard that there was a probable Cause of Seizure, such Judge or Court is directed to certify the same upon the Record or other written Proceedings on such Information; and in such Case the Officer of Excise, or Person who made or assisted in making such Seizure, is not to be liable to any Action or Prosecution on account of such Seizure, or of the Detention of any such Goods; and in case any such Action or Prosecution is brought (whether any Information has been brought to Trial or Hearing for the Condemnation of such Goods or not), and a Verdict or Sentence is given thereupon against the Defendant therein, if the Court or Judge before whom such Action or Prosecution is tried or heard, certifies as before probable Cause, the Plaintiff, besides the Goods seized or the Value thereof, is not to be entitled to more than 2*d.* Damages, nor to any Costs of Suit, and the Defendant therein is not to be imprisoned, nor fined more than 1*s.* thereon.

On Trial of Seizures and Verdict for the Claimant if the Judge certifies probable Cause, the Officer is not to be liable to any Action.

If an Action is brought and Verdict given for the Plaintiff, if the Judge certifies probable Cause the Plaintiff is to have only 2*d.* Damages without Costs, and the Officer is not to be imprisoned or fined more than 1*s.*

### XXXVI.—*Complaints of Overcharge.*

§ 120.—ANY Three or more of the Commissioners of Excise, within the Limits of the Chief Office of Excise, and any Two or more of the Justices of the Peace in any other Part of the United Kingdom within whose Jurisdiction respectively any Person chargeable with any Duty of Excise has been charged therewith, upon Complaint to them made by

COMPLAINTS OF  
OVERCHARGE.

Complaints of Overcharge may be heard before Three Commissioners or Two Justices within Twelve Months.

COMPLAINTS OF  
OVERCHARGE.

Entry of Complaint to be made at the Chief Office if in London.

Notice to be given to the proper Officer of Excise if in the Country.

The Payment of Duties or Proceedings for the Recovery thereof not to be there- by suspended.

such Person of any Overcharge in that behalf made by any Officer of Excise, within Twelve Calendar Months next after the making of such Charge, are authorized and required to hear and determine such Complaint, and to examine the Witnesses upon Oath, who are thereupon produced, as well on the behalf of the Person making such Complaint as of the Crown and all Parties therein concerned; and they are thereupon by Warrant under their Hands to discharge or acquit such Person of so much of such Charge as is proved before them to have been overcharged; and if such Person before such Acquittal has paid any Money in respect of such Overcharge, the Commissioners of Excise, or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland, are respectively required upon such Acquittal to repay to such Person out of the Public Monies in their Hands, or at their Direction to allow out of the next Duties becoming payable by such Person, so much Money as has been so paid: *PROVISO*, That no such Complaint is to be heard before the said Commissioners of Excise unless the same is entered by the Complainant in a Book to be kept for that Purpose in the Office of the Solicitor of Excise for the summary Jurisdiction at the Chief Office of Excise, stating the Particulars thereof, and the Name and Place of Residence of every such Complainant; and upon such Complaint being so entered, a Notice is to be given by the said Commissioners of the Time and Place by them appointed, for the Hearing of such Complaint; and if such Complainant does not appear at the Time and Place so appointed, any Three or more of the said Commissioners may dismiss such Complaint upon Proof of such Notice having been given to such Complainant, or left at the Place mentioned in such Complaint Book as aforesaid, to be the Place of Residence of such Complainant: And no such Complaint is to be heard before any Justices of the Peace, unless a Notice in Writing of the Time and Place of Hearing thereof (which Notice is to set forth the Substance of such Complaint) is given to the Collector of Excise in whose Collection, or to the Supervisor in whose District such Overcharge has been made, within Eight Days at the least before the Time appointed for the Hearing of such Complaint: *PROVISO*, That the Payment of any Duty with which any such Complainant as aforesaid has been charged, or any Proceedings for the Recovery thereof are not to be delayed or suspended by reason of the making of any such Complaint, or of the same being depending.

### XXXVII.—*Salaries and Superannuation Allowances.*

§ 121.—No Salary or Sum of Money granted or allowed to any Commissioners, Assistant Commissioners, Officer, or other Person appointed to any Office, or employed in the Revenue of Excise, by way of Compensation for past Services, upon Superannuation or Retirement, are after the Commencement of the Act to be wholly or in part assignable or transferable in any Manner whatsoever, or liable to be seized or taken by virtue of any Writ of Attachment or Execution, or any other Process whatsoever, before the same has been actually paid over to them or for their Use by the Commissioners of Excise, or the Commissioner and Assistant Commissioners of Excise in Scotland and Ireland respectively, or by the Person employed by them for that Purpose.

SUPERANNUATION, &c.

Salaries and Superannuation Allowances not transferable or subject to be taken in Execution.

### XXXVIII.—*Purchases of Lands for the Use of the Revenue.*

§ 122.—THE Commissioners of Excise, with the Consent of the Treasury, may contract for or purchase in Trust for the Crown for the Use and Service of the Revenue of Excise, any Messuages, Buildings, Lands, Tenements or Hereditaments, either in Fee Simple or for any other or lesser Estate or Interest therein, which they the said Commissioners deem desirable to be contracted for or purchased for such Use and Service, and the said Commissioners may pay the Consideration Money agreed upon out of any Money arising from the Revenue of Excise in their Hands; and the several Messuages, &c. at any Time hereafter so contracted for or purchased, with all Appurtenances to the same belonging, are to be conveyed to and vested in the Secretary of the said Commissioners for the Time being, and in his Successors in such Office in perpetual Succession, according to the respective Nature of the said Messuages, &c. and the Estate and Interest therein so contracted for or purchased in Trust for the Crown for the Use and Service of the Revenue of Excise.

PURCHASES.

Lands, &c. may be purchased with the Consent of the Treasury by the Commissioners of Excise for the Crown.

To be conveyed to their Secretary for the Time being.

§ 123.—UPON the Death, Resignation, or Removal of the present Secretary, or of any future Secretary of the Commissioners of Excise in England, Scotland, or Ireland, all Messuages, Lands, &c. heretofore purchased or taken by or in the Name of the present or any former Secretary of the Commissioners of Excise in England, Scotland, or Ireland, in Trust for the Crown for the Use and Service of the Revenue of Excise,

Lands, &c. purchased in the Name of any Secretary, to vest in the Secretary for the Time being.



## PURCHASES.

and still holden in such Trust, by whatsoever Mode or Conveyance the same were purchased or taken, either in Fee or for any other or lesser Estate or Interest, (whether such Trust is expressed on the Face of the Conveyance or Assurance of such Messuages, &c. or not,) and all Erections and Buildings on any such Lands, &c. together with the Appurtenances thereunto belonging (other than and except Messuages, Lands, &c. of Copyhold Tenure,) are to become and remain vested in the Secretary of the Commissioners of Excise in England for the Time being, and in his Successors in such Office, in perpetual Succession, according to the respective Nature of the said Messuages, Lands, &c. and the several Estate and Interest therein in Trust for the Crown for the Use and Service of the Revenue of Excise.

The Secretary under the Authority of the Commissioners of Excise may sell or let such Lands.

§ 124.—THE Secretary for the Time being of the Commissioners of Excise in England, under their Authority and Direction (testified by Writing under the Hands and Seals of any Two or more of them), may sell, or in any Manner dispose of, or let, either by Public Auction or Private Contract, the Freehold and Leasehold Messuages, Lands, &c. for the Time being, vested in him by Virtue of this Act, with their Appurtenances, to any Body Corporate, or Person willing to purchase the same; and such Secretary, under such Authority and Direction for that Purpose, may make and execute all such Conveyances, Assurances and Agreements as may be thought proper, and do any other Act, in relation to any such Messuages, Lands, &c. as are by the said Commissioners deemed beneficial for the Revenue of Excise, or for the better Management thereof, and which might be done by any Person having a like Interest in any such Messuages, Lands, &c.

The Money produced by the Sale of such Lands, &c. to be paid to the Receiver General of Excise, or the Person appointed by the Commissioners of Excise.

§ 125.—THE Money arising by the Sale or Exchange of any of the said Messuages, Lands, &c. under the Act, is to be paid unto the Receiver General of Excise, or to such Person as any Two or more of the said Commissioners of Excise appoint to receive the same, in Trust for the Crown, which Money is to be accounted for by the said Commissioners as Part of the Revenue of Excise; and the Receipt of the said Receiver General, or of such other Person for such Money, (which Receipt is to be indorsed on the Conveyance or Assignment of the said Messuages, Lands, &c.) is to be a complete Discharge to the Purchaser by whom the said was paid.

Purchasers of such Lands, &c. to stand possessed thereof discharged of all prior Claims thereon in right of His Majesty.

§ 126.—AFTER the Payment of such Purchase Money and Execution of every such Conveyance and Assignment, the Purchaser making such Exchange as aforesaid therein named, is to be adjudged to stand seised and possessed of the Messuages, Buildings, Lands, &c. so purchased and conveyed or made over, freed of all Manner of Incumbrances and Demands what-

soever by any Person under or in Trust for the Crown on any Account whatsoever, save and except such Incumbrances and Demands, if any, as specially excepted in such Conveyance or Assignment.

PURCHASES.

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### XXXIX.—*Repeal, &c.*

§ 127.—AFTER the Commencement of this Act, all Laws, Regulations, and Provisions contained in any Act in Force at the time of its Commencement, relating to the Revenue of Excise in any Part of the United Kingdom, or to any Thing expressly provided for by this Act, or which are repugnant to or inconsistent therewith, are declared to be repealed, except so far as the same repeal any former Acts; and so far as the same relate to the recovering, mitigating, levying or paying any Duty, or any Arrear thereof, charged or chargeable, or any Penalty or Forfeiture incurred under any Excise Law, which was committed, and for the Recovery of which Duty or Arrear thereof, Penalty or Forfeiture, Proceedings were commenced before and are depending at the Time of the Commencement of this Act, and except also as to any Duty or Arrear thereof charged or chargeable, and Penalty or Forfeiture incurred under any Law of Excise by this Act repealed, for which no Proceedings for the Recovery thereof have been commenced before, and are depending at the Commencement of this Act.

REPEAL, &c.

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Repeal of former Regulations inconsistent with this Act.

§ 128.—ALL Sub-Commissioners and Commissioners of Appeal in Ireland appointed before the Commencement of this Act under the Laws of Excise in Ireland, are to continue to perform the several Duties of their respective Offices until all Proceedings begun before and depending at the Commencement of this Act before them are completed; and nothing in this Act is to be deemed to repeal any Law relating to such Proceedings until the same are completed. PROVISIO, That all Penalties and Forfeitures incurred under any Law of Excise before the Commencement of this Act, for the Recovery of which no Proceedings have been commenced before, and are depending at the Commencement of this Act, and all Penalties and Forfeitures incurred under any Law of Excise after the Commencement of this Act, are to be recovered and applied as directed and provided by this Act.

Sub-Commissioners and Commissioners of Appeal in Ireland continued to complete depending Proceedings.

After the Commencement of this Act, all Proceedings to be according to this Act.

§ 129.—THIS Act is to commence from the 5th of January 1828.

Commencement of the Act.



# I N D E X.

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